

McPHILLIPS, ROBERTS & DEANS, PLC

CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS

TOWN POINT CENTER, SUITE 1100
NORFOLK, VIRGINIA 23510

POST OFFICE BOX 1180

AMERICAN INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

PAVILION CENTER, SUITE 602
VIRGINIA BEACH, VIRGINIA 23451

NORFOLK, VIRGINIA 23501-1180

VIRGINIA SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

(757) 640-7190

NATIONAL ASSOCIATED
CERTIFIED PUBLIC
ACCOUNTING FIRMS

FAX (757) 640-7297

ANDREW COHEN & RITA COHEN
3940 MEETING HOUSE ROAD
VIRGINIA BEACH, VA 23455

DEAR ANDREW AND RITA:

ENCLOSED ARE THE ORIGINAL AND ONE COPY OF YOUR 2004 INCOME TAX RETURNS AND
2005 ESTIMATED TAX VOUCHERS AS FOLLOWS...

2005 1040-ES U.S. ESTIMATED TAX VOUCHERS
2004 1040 U.S. INDIVIDUAL INCOME TAX RETURN
2005 VIRGINIA ESTIMATED TAX VOUCHERS
2004 VIRGINIA INCOME TAX RETURN

THE ORIGINAL OF EACH RETURN SHOULD BE DATED, SIGNED AND FILED IN
ACCORDANCE WITH THE FILING INSTRUCTIONS ATTACHED TO THE COPY OF THE
RETURN. THE COPY SHOULD BE RETAINED FOR YOUR FILES.

THE RETURNS WERE PREPARED PRIMARILY FROM DATA FURNISHED TO US.
BEFORE SIGNING THE RETURNS, YOU SHOULD REVIEW THE STATED INCOME,
DEDUCTIONS, DEPENDENTS, ETC., TO ENSURE THAT THERE ARE NO OMISSIONS OR
MISSTATEMENTS.

UPON AN AUDIT OF THE RETURNS, REQUESTS MAY BE MADE FOR SUPPORTING
DOCUMENTATION. THEREFORE, WE RECOMMEND THAT YOU RETAIN ALL PERTINENT
RECORDS.

THE CONTRIBUTION YOU ARE CLAIMING TO YOUR TRADITIONAL IRA FOR 2004 IS \$
3,000.

TO ENSURE THAT YOUR IRA CONTRIBUTION IS ALLOWABLE, \$ 3,000. MUST BE
DEPOSITED TO YOUR ACCOUNT NO LATER THAN APRIL 15, 2005.

THE CONTRIBUTION YOUR SPOUSE IS CLAIMING TO THEIR TRADITIONAL IRA FOR 2004
IS \$ 3,000.

TO ENSURE THAT YOUR SPOUSE'S IRA CONTRIBUTION IS ALLOWABLE, \$3,000. MUST
BE DEPOSITED TO YOUR SPOUSE'S ACCOUNT NO LATER THAN APRIL 15, 2005.

PLEASE NOTE THAT IF YOU HAVE CLAIMED AN IRA DEDUCTION IN THE RETURN,
IT MUST BE FULLY FUNDED NO LATER THAN APRIL 15, 2005. ANY OTHER
PENSION OR PROFIT SHARING CONTRIBUTION MUST BE FULLY FUNDED NO LATER
THAN THE DUE DATE OF THE RETURN INCLUDING EXTENSIONS.

WE SINCERELY APPRECIATE THIS OPPORTUNITY TO SERVE YOU. PLEASE CONTACT

US IF YOU HAVE ANY QUESTIONS OR IF WE MAY BE OF FURTHER ASSISTANCE.

VERY TRULY YOURS,

R. PAUL SPEECE, CPA

MCPHILLIPS, ROBERTS & DEANS, PLC

ENCLOSURES

McPHILLIPS, ROBERTS & DEANS, PLC

CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS

TOWN POINT CENTER, SUITE 1100
NORFOLK, VIRGINIA 23510

POST OFFICE BOX 1180

AMERICAN INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

PAVILION CENTER, SUITE 602
VIRGINIA BEACH, VIRGINIA 23451

NORFOLK, VIRGINIA 23501-1180

VIRGINIA SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

(757) 640-7190

NATIONAL ASSOCIATED
CERTIFIED PUBLIC
ACCOUNTING FIRMS

FAX (757) 640-7297

ANDREW COHEN & RITA COHEN
INSTRUCTIONS FOR FILING FORM
1040

U.S. INDIVIDUAL INCOME TAX RETURN FOR 2004

SIGNATURE..

THE ORIGINAL RETURN SHOULD BE SIGNED (USE FULL NAME) AND DATED ON
PAGE 2 BY THE TAXPAYER AND SPOUSE.

PAYMENT OF TAX..

A CHECK OR MONEY ORDER PAYABLE TO THE "UNITED STATES TREASURY"
IN THE AMOUNT OF \$44,122. SHOULD BE ENCLOSED WITH THE RETURN. YOUR
SOCIAL SECURITY NUMBER AND "2004 FORM 1040" SHOULD BE WRITTEN ON YOUR
CHECK OR MONEY ORDER.

FILING..

FILE YOUR SIGNED RETURN BY APRIL 15, 2005 WITH:

INTERNAL REVENUE SERVICE CENTER
P.O. BOX 7704
SAN FRANCISCO, CA 94120-7704

PLEASE NOTE THAT IF YOU HAVE CLAIMED AN IRA DEDUCTION IN THE RETURN,
IT MUST BE FULLY FUNDED NO LATER THAN APRIL 15, 2005. ANY OTHER
PENSION OR PROFIT SHARING CONTRIBUTION MUST BE FULLY FUNDED NO LATER
THAN THE DUE DATE OF THE RETURN INCLUDING EXTENSIONS.

MAILING..

YOUR RETURN SHOULD BE MAILED BY EITHER REGISTERED OR CERTIFIED
MAIL, WITH THE SENDER'S RECEIPT POSTMARKED TO PROVE MAILING BEFORE
THE DUE DATE.

McPHILLIPS, ROBERTS & DEANS, PLC

CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS

TOWN POINT CENTER, SUITE 1100
NORFOLK, VIRGINIA 23510

POST OFFICE BOX 1180

AMERICAN INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTSPAVILION CENTER, SUITE 602
VIRGINIA BEACH, VIRGINIA 23451

NORFOLK, VIRGINIA 23501-1180

VIRGINIA SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

(757) 640-7190

NATIONAL ASSOCIATED
CERTIFIED PUBLIC
ACCOUNTING FIRMS

FAX (757) 640-7297

**ANDREW COHEN & RITA COHEN
INSTRUCTIONS FOR FILING FORM
1040-ES****U.S. INDIVIDUAL ESTIMATED TAX FOR 2005****PAYMENT OF ESTIMATED TAX..**THE APPROPRIATE VOUCHER FORM SHOULD ACCOMPANY EACH PAYMENT AS
FOLLOWS...

VOUCHER	ON OR BEFORE-	AMOUNT
1	APRIL 15, 2005	\$ 18,530.
2	JUNE 15, 2005	\$ 18,530.
3	SEPTEMBER 15, 2005	\$ 18,530.
4	JANUARY 17, 2006	\$ 18,530.

		74,120.

OVERPAYMENT OF 2004 INCOME TAX CREDITED

AGAINST 2005 TAX NONE

TOTAL 2005 ESTIMATED TAX PAYMENTS	\$ 74,120.
ESTIMATED INCOME TAX TO BE WITHHELD IN 2005 ...	370.
ESTIMATED CREDITS	NONE

TOTAL ESTIMATE OF 2005 INCOME TAX	\$ 74,490.
	=====

FILING..EACH VOUCHER, TOGETHER WITH A CHECK OR MONEY ORDER MADE PAYABLE
TO "UNITED STATES TREASURY", SHOULD BE FILED WITH:INTERNAL REVENUE SERVICE
P.O. BOX 510000
SAN FRANCISCO, CA 94151-5100YOUR SOCIAL SECURITY NUMBER AND "2005 FORM 1040-ES" SHOULD BE
INDICATED ON EACH CHECK OR MONEY ORDER.YOU SHOULD RETAIN VOUCHERS 2, 3, AND 4 AND FILE THEM AS INDICATED
ABOVE.

ANDREW COHEN & RITA COHEN

**Two Year Comparison
2004 to 2003**

Description	2004	2003	Difference
Gross Income			
Wages, salaries, tips, etc.	8,914.	650.	8,264.
Taxable interest	467.	473.	-6.
Ordinary dividends	46,735.	24,750.	21,985.
Taxable refunds, credits, or offsets of state and local income taxes	1,678.		1,678.
Alimony received			
Business income or (loss)	-14,843.	1,939.	-16,782.
Capital gain or (loss)	295,151.	256,986.	38,165.
Other gains or (losses)			
IRA distributions, pensions and annuities			
Rent and Royalty Income			
Partnership and S Corporation Income		NONE	NONE
Estate and Trust Income			
REMIC			
Farm income or (loss)			
Taxable social security benefits and unemployment compensation			
Other income			
Total income	338,102.	284,798.	53,304.
Adjustments to Gross Income			
Educator expenses			
Certain business expenses of reservists			
IRA deduction	6,000.	6,000.	
Student loan interest deduction			
Tuition and fees deduction			
Health savings account deduction			
Moving expenses			
One-half of self-employment tax		703.	-703.
Self-employed health insurance deduction		1,876.	-1,876.
Self-employed SEP, SIMPLE, and qualified plans			
Penalty on early withdrawal of savings			
Alimony paid			
Other adjustments			
Total adjustments	6,000.	8,579.	-2,579.
Adjusted Gross Income	332,102.	276,219.	55,883.

ANDREW COHEN & RITA COHEN

**Two Year Comparison
2004 to 2003**

Description	2004	2003	Difference
Itemized Deductions			
Medical and dental	NONE		NONE
Taxes	14,086.	20,093.	-6,007.
Interest	35,375.	12,000.	23,375.
Contributions	9,403.	138,110.	-128,707.
Casualty or theft losses			
Miscellaneous deductions	NONE		NONE
Less: Itemized deduction phaseout	5,682.	4,102.	1,580.
Total itemized deductions	53,182.	166,101.	-112,919.
Standard deduction			
Total exemptions	12,400.	12,200.	200.
Plus: Phase-out	11,904.	6,588.	5,316.
Taxable income	278,424.	104,506.	173,918.
Tax Liability			
Gross income tax	67,692.	19,652.	48,040.
Alternative Minimum Tax	NONE	NONE	NONE
Additional taxes			
Less: Tax credits			
Balance	67,692.	19,652.	48,040.
Plus: Other taxes		1,406.	-1,406.
Total tax liability	67,692.	21,058.	46,634.
Less: Withholding	370.		370.
Estimated tax and other payments	23,200.	48,900.	-25,700.
Plus: Penalties and interest			
Balance due (overpayment)	44,122.	-27,842.	71,964.
Effective tax rate	20.4%	7.6%	

Marginal Tax Planning Calculation

Filing status	MFJ
Current tax rate	33.00%
Marginal rate (next highest bracket)	35.00%
Upper income limit of current tax rate	319,100.
Taxable income	278,424.
Unused amount (upper limit-taxable income)	40,676.

Note: This can be used to determine how much income is available until the next higher tax rate. It is based upon the 1040 tax tables without regard to phaseouts, the AMT tax rate or capital gains tax rate.

2005 Estimated Tax Worksheet

Keep for Your Records

1	Adjusted gross income you expect in 2005 (see instructions below)	1	
2	<ul style="list-style-type: none"> If you plan to itemize deductions, enter the estimated total of your itemized deductions. Caution: If line 1 above is over \$145,950 (\$72,975 if married filing separately), your deduction may be reduced. See Pub. 505 for details. If you do not plan to itemize deductions, enter your standard deduction from page 2. 	2	
3	Subtract line 2 from line 1	3	
4	Exemptions. Multiply \$3,200 by the number of personal exemptions. If you can be claimed as a dependent on another person's 2005 return, you cannot claim any dependents and your personal exemption is not allowed. Caution: See Pub. 505 to figure the amount to enter if line 1 above is over: \$218,950 if married filing jointly or qualifying widow(er); \$182,450 if head of household; \$145,950 if single; or \$109,475 if married filing separately	4	
5	Subtract line 4 from line 3	5	
6	Tax. Figure your tax on the amount on line 5 by using the 2005 Tax Rate Schedules on page 5. Caution: If you have qualified dividends or a net capital gain, see Pub. 505 to figure the tax	6	
7	Alternative minimum tax from Form 6251	7	
8	Add lines 6 and 7. Also include any tax from Forms 4972 and 8814 and any recapture of education credits (see instructions below)	8	
9	Credits (see instructions below). Do not include any income tax withholding on this line	9	
10	Subtract line 9 from line 8. If zero or less, enter -0-	10	
11	Self-employment tax (see instructions below). Estimate of 2005 net earnings from self-employment \$ _____; if \$90,000 or less , multiply the amount by 15.3%; if more than \$90,000 , multiply the amount by 2.9%, add \$11,160 to the result, and enter the total. Caution: If you also have wages subject to social security tax, see Pub. 505 to figure the amount to enter	11	
12	Other taxes (see instructions below)	12	
13a	Add lines 10 through 12	13a	
b	Earned income credit, additional child tax credit, and credits from Form 4136 and Form 8885	13b	
c	Total 2005 estimated tax. Subtract line 13b from line 13a. If zero or less, enter -0- ▶	13c	
14a	Multiply line 13c by 90% (66 2/3% for farmers and fishermen)	14a	
b	Enter the tax shown on your 2004 tax return (110% of that amount if you are not a farmer or fisherman and the adjusted gross income shown on that return is more than \$150,000 or, if married filing separately for 2005, more than \$75,000)	14b	74,461.
c	Required annual payment to avoid a penalty. Enter the smaller of line 14a or 14b ▶	14c	74,461.
	Caution: Generally, if you do not prepay (through income tax withholding and estimated tax payments) at least the amount on line 14c, you may owe a penalty for not paying enough estimated tax. To avoid a penalty, make sure your estimate on line 13c is as accurate as possible. Even if you pay the required annual payment, you may still owe tax when you file your return. If you prefer, you can pay the amount shown on line 13c. For details, see Pub. 505.		
15	Income tax withheld and estimated to be withheld during 2005 (including income tax withholding on pensions, annuities, certain deferred income, etc.)	15	370.
16	Subtract line 15 from line 14c. (Note: If zero or less or line 13c minus line 15 is less than \$1,000, stop here. You are not required to make estimated tax payments.) "ROUNDED."	16	74,120.
17	If the first payment you are required to make is due April 15, 2005, enter 1/4 of line 16 (minus any 2004 overpayment that you are applying to this installment) here, and on your estimated tax payment voucher(s) if you are paying by check or money order. (Note: Household employers, see instructions below.)	17	18,530.

Record of Estimated Tax Payments (Farmers, fishermen, and fiscal year taxpayers, see page 2 for payment due dates.)

Payment number	Payment due date	(a) Date paid	(b) Check or money order number or credit card confirmation number	(c) Amount paid (do not include any credit card convenience fee)	(d) 2004 overpayment credit applied	(e) Total amount paid and credited (add (c) and (d))
1	4/15/2005	04/15/2005		18,530.		18,530.
2	6/15/2005	06/15/2005		18,530.		18,530.
3	9/15/2005	09/15/2005		18,530.		18,530.
4	1/17/2006*	01/17/2006		18,530.		18,530.
Total ▶				74,120.		74,120.

*You do not have to make this payment if you file your 2005 tax return by January 31, 2006, and pay the entire balance due with your return.

Tear off here

Form **1040-ES**
Department of the Treasury
Internal Revenue Service

2005 Payment Voucher **4**

OMB No. 1545-0087

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the "United States Treasury." Write your social security number and "2005 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year - Due Jan. 17, 2006

Amount of estimated tax you are paying

by check or
money order.

Dollars Cents

18,530.

Type or print	Your first name and initial ANDREW	Your last name COHEN	Your social security number [REDACTED]
	If joint payment, complete for spouse		
	Spouse's first name and initial RITA	Spouse's last name COHEN	Spouse's social security number [REDACTED]
	Address (number, street, and apt. no.) 3940 MEETING HOUSE ROAD City, state, and ZIP code. (If a foreign address, enter city, province or state, postal code, and country.) VIRGINIA BEACH, VA 23455		

For Privacy Act and Paperwork Reduction Act Notice, see instructions on page 5.

Page 6

Form **1040-ES**
Department of the Treasury
Internal Revenue Service**2005** Payment Voucher **3**

OMB No. 1545-0087

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the "United States Treasury." Write your social security number and "2005 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year - Due Sept. 15, 2005

Amount of estimated tax you are paying
by check or money order.

Dollars Cents

18,530.

Type or print	Your first name and initial ANDREW	Your last name COHEN	Your social security number [REDACTED]
	If joint payment, complete for spouse		
	Spouse's first name and initial RITA	Spouse's last name COHEN	Spouse's social security number [REDACTED]
	Address (number, street, and apt. no.) 3940 MEETING HOUSE ROAD		
	City, state, and ZIP code (If a foreign address, enter city, province or state, postal code, and country.) VIRGINIA BEACH, VA 23455		

For Privacy Act and Paperwork Reduction Act Notice, see instructions on page 5.

Tear off here

Form **1040-ES**
Department of the Treasury
Internal Revenue Service**2005** Payment Voucher **2**

OMB No. 1545-0087

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the "United States Treasury." Write your social security number and "2005 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year - Due June 15, 2005

Amount of estimated tax you are paying
by check or money order.

Dollars Cents

18,530.

Type or print	Your first name and initial ANDREW	Your last name COHEN	Your social security number [REDACTED]
	If joint payment, complete for spouse		
	Spouse's first name and initial RITA	Spouse's last name COHEN	Spouse's social security number [REDACTED]
	Address (number, street, and apt. no.) 3940 MEETING HOUSE ROAD		
	City, state, and ZIP code (If a foreign address, enter city, province or state, postal code, and country.) VIRGINIA BEACH, VA 23455		

For Privacy Act and Paperwork Reduction Act Notice, see instructions on page 5.

Tear off here

Form **1040-ES**
Department of the Treasury
Internal Revenue Service**2005** Payment Voucher **1**

OMB No. 1545-0087

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the "United States Treasury." Write your social security number and "2005 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year - Due April 15, 2005

Amount of estimated tax you are paying
by check or money order.

Dollars Cents

18,530.

Type or print	Your first name and initial ANDREW	Your last name COHEN	Your social security number [REDACTED]
	If joint payment, complete for spouse		
	Spouse's first name and initial RITA	Spouse's last name COHEN	Spouse's social security number [REDACTED]
	Address (number, street, and apt. no.) 3940 MEETING HOUSE ROAD		
	City, state, and ZIP code (If a foreign address, enter city, province or state, postal code, and country.) VIRGINIA BEACH, VA 23455		

For Privacy Act and Paperwork Reduction Act Notice, see instructions on page 5.

Form **1040**

Department of the Treasury - Internal Revenue Service

U.S. Individual Income Tax Return **2004**

(99)

IRS Use Only - Do not write or staple in this space.

Label

(See instructions on page 16.)

Use the IRS label.

Otherwise, please print or type.

L
A
B
E
L

H
E
R
E

For the year Jan. 1-Dec. 31, 2004, or other tax year beginning

2004, ending

OMB No. 1545-0074

Your first name and initial

ANDREW

Last name

COHEN

If a joint return, spouse's first name and initial

RITA

Last name

COHEN

Home address (number and street). If you have a P.O. box, see page 16.

3940 MEETING HOUSE ROAD

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.

VIRGINIA BEACH**VA****23455**

Your social security number

Spouse's social security number

Important!

You must enter your SSN(s) above.

You

Spouse

Presidential Election Campaign
(See page 16.)**Note.** Checking "Yes" will not change your tax or reduce your refund.

Do you, or your spouse if filing a joint return, want \$3 to go to this fund?

☐ Yes☒ No☐ Yes☒ No**Filing Status**

Check only one box.

1

☐ Single

4

Head of household (with qualifying person). (See page 17.) If

2

☒ Married filing jointly (even if only one had income)

the qualifying person is a child but not your dependent, enter this child's name here. ▶

3

☐ Married filing separately. Enter spouse's SSN above

5

Qualifying widow(er) with dependent child (see page 17)

Exemptions

6a

☒ Yourself. If someone else can claim you as a dependent, do not check box 6a

b

☒ Spouse

c Dependents:

(1) First name

Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) ☒ if qualifying child for child tax credit (see page 18)**CHLOE J. COHEN****ORION K. COHEN****CHILD****CHILD**☒☒Boxes checked on 6a and 6b
No. of children on 6c who:• lived with you **2**
• did not live with you due to divorce or separation (see page 18)

Dependents on 6c not entered above

Add numbers on lines above

4

d Total number of exemptions claimed

Income

Attach Form(s) W-2 here. Also attach Form(s) W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 19.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7

Wages, salaries, tips, etc. Attach Form(s) W-2 **STMT 1**

7

8,914.

8a

Taxable interest. Attach Schedule B if required

8a

467.

b

Tax-exempt interest. Do not include on line 8a 8b

9a

Ordinary dividends. Attach Schedule B if required

9a

46,735.

b

Qualified dividends (see page 20) **STMT 1** 9b **1,510.**

10

Taxable refunds, credits, or offsets of state and local income taxes (see page 20)

10

1,678.

11

Alimony received

11

12

Business income or (loss). Attach Schedule C or C-EZ

12

-14,843.

13

Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐

13

295,151.

14

Other gains or (losses). Attach Form 4797

14

15a

IRA distributions 15a

b Taxable amount (see page 22)

15b

16a

Pensions and annuities 16a

b Taxable amount (see page 22)

16b

17

Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

17

18

Farm income or (loss). Attach Schedule F

18

19

Unemployment compensation

19

20a

Social security benefits 20a

b Taxable amount (see page 24)

20b

21

Other income. List type and amount (see page 24)

21

22

Add the amounts in the far right column for lines 7 through 21. This is your total income . . ▶

22

338,102.**Adjusted Gross Income**

23

Educator expenses (see page 26) 23

24

Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24

25

IRA deduction (see page 26) 25 **6,000.**

26

Student loan interest deduction (see page 28) 26

27

Tuition and fees deduction (see page 29) 27

28

Health savings account deduction. Attach Form 8889 28

29

Moving expenses. Attach Form 3903 29

30

One-half of self-employment tax. Attach Schedule SE 30

31

Self-employed health insurance deduction (see page 30) 31

32

Self-employed SEP, SIMPLE, and qualified plans 32

33

Penalty on early withdrawal of savings 33

34a

Alimony paid b Recipient's SSN ▶ 34a

35

Add lines 23 through 34a 35

35

6,000.

36

Subtract line 35 from line 22. This is your adjusted gross income ▶

36

332,102.

Form 1040 (2004) **ANDREW COHEN & RITA COHEN**095-62-6976 Page **2****Tax and Credits****Standard Deduction for -**

● People who checked any box on line 38a or 38b or who can be claimed as a dependent, see page 31.

● All others:

Single or Married filing separately, \$4,850

Married filing jointly or Qualifying widow(er), \$9,700

Head of household, \$7,150

37	Amount from line 36 (adjusted gross income)	37	332,102.
38a	Check <input type="checkbox"/> You were born before January 2, 1940, <input type="checkbox"/> Blind. <input type="checkbox"/> Total boxes checked <input type="checkbox"/> 38a		
	if: <input type="checkbox"/> Spouse was born before January 2, 1940, <input type="checkbox"/> Blind. <input type="checkbox"/> 38b		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here		
39	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	39	53,182.
40	Subtract line 39 from line 37	40	278,920.
41	If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on line 6d. If line 37 is over \$107,025, see the worksheet on page 33	41	SEE STMT 3
42	Taxable income. Subtract line 41 from line 40. If line 41 is more than line 40, enter -0-	42	496.
43	Tax (see page 33). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	43	278,424.
44	Alternative minimum tax (see page 35). Attach Form 6251	44	67,692.
45	Add lines 43 and 44	45	NONE
46	Foreign tax credit. Attach Form 1116 if required	46	67,692.
47	Credit for child and dependent care expenses. Attach Form 2441	47	
48	Credit for the elderly or the disabled. Attach Schedule R	48	
49	Education credits. Attach Form 8863	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see page 37)	51	
52	Adoption credit. Attach Form 8839	52	
53	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859	53	
54	Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800	54	
	b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Specify	54	
55	Add lines 46 through 54. These are your total credits	55	
56	Subtract line 55 from line 45. If line 55 is more than line 45, enter -0-	56	67,692.
57	Self-employment tax. Attach Schedule SE	57	
58	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60	Advance earned income credit payments from Form(s) W-2	60	
61	Household employment taxes. Attach Schedule H	61	
62	Add lines 56 through 61. This is your total tax	62	67,692.

Other Taxes**Payments**

If you have a qualifying child, attach Schedule EIC.

63	Federal income tax withheld from Forms W-2 and 1099	63	370.
64	2004 estimated tax payments and amount applied from 2003 return	64	23,200.
65a	Earned income credit (EIC)	65a	
b	Nontaxable combat pay election <input type="checkbox"/> 65b		
66	Excess social security and tier 1 RRTA tax withheld (see page 54)	66	
67	Additional child tax credit. Attach Form 8812	67	
68	Amount paid with request for extension to file (see page 54)	68	
69	Other payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	69	
70	Add lines 63, 64, 65a, and 66 through 69. These are your total payments	70	23,570.

Refund

Direct deposit? See page 54 and fill in 72b, 72c, and 72d.

71	If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid	71	
72a	Amount of line 71 you want refunded to you	72a	
b	Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number <input type="text"/>		
73	Amount of line 71 you want applied to your 2005 estimated tax	73	

Amount You Owe

74	Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55	74	44,122.
75	Estimated tax penalty (see page 55)	75	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 56)? ☒ Yes. Complete the following. ☐ No

Designee's name **PREPARER** Phone no. Personal identification number (PIN)

Sign Here

Joint return? See page 17. Keep a copy for your records.

Your signature Date Your occupation **INVESTOR** Daytime phone number

Spouse's signature. If a joint return, both must sign. Date Spouse's occupation **SINGER**

Paid

Preparer's signature Date Check if self-employed ☐ Preparer's SSN or PTIN **209-38-1607**

Preparer's Use Only

Firm's name (or yours if self-employed), address, and ZIP code **MCPHILLIPS, ROBERTS & DEANS, PLC** EIN **54-1921942**

150 BOUSH STREET, SUITE 1100 Phone no. **757-640-7190**

NORFOLK VA 23510

SCHEDULES A&B
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Schedule A - Itemized Deductions**

(Schedule B is on back)

OMB No. 1545-0074

2004Attachment
Sequence No. **07**▶ **Attach to Form 1040.** ▶ **See Instructions for Schedules A and B (Form 1040).**

Name(s) shown on Form 1040

ANDREW COHEN & RITA COHEN

Your social security number

095-62-6976**Medical and Dental Expenses****Caution.** Do not include expenses reimbursed or paid by others.**1** Medical and dental expenses (see page A-2) **STMT 4****2** Enter amount from Form 1040, line 37 **2** **332,102.****3** Multiply line 2 by 7.5% (.075) **3** **24,908.****4** Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- **4****1** **15,645.****3** **24,908.****NONE****Taxes You Paid**

(See page A-2.)

5 State and local (check only one box):**a** ☒ Income taxes, or**b** ☐ General sales taxes (see page A-2) }**6** Real estate taxes (see page A-3) **6** **6,882.****7** Personal property taxes **7** **260.****8** Other taxes. List type and amount ▶ **8****9** Add lines 5 through 8 **9** **14,086.****5** **6,944.****6** **6,882.****7** **260.****8****Interest You Paid**

(See page A-3.)

10 Home mortgage interest and points reported to you on Form 1098**11** Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-4 and show that person's name, identifying no., and address ▶ **11****Note.**

Personal interest is not deductible.

12 Points not reported to you on Form 1098. See page A-4 for special rules **12****13** Investment interest. Attach Form 4952 if required. (See page A-4.) . . . **SEE STATEMENT 4** **13** **12,000.****14** Add lines 10 through 13 **14** **35,375.****10** **23,375.****11****12****13** **12,000.****Gifts to Charity**

If you made a gift and got a benefit for it, see page A-4.

15 Gifts by cash or check. If you made any gift of \$250 or more, see page A-4 . **SEE STATEMENT 4** **15** **1,920.****16** Other than by cash or check. If any gift of \$250 or more, see page A-4. You must attach Form 8283 if over \$500 **16** **460.****17** Carryover from prior year **17** **7,023.****18** Add lines 15 through 17 **18** **9,403.****15** **1,920.****16** **460.****17** **7,023.****STMT 5****Casualty and****Theft Losses****19** Casualty or theft loss(es). Attach Form 4684. (See page A-5.) **19****Job Expenses and Most Other Miscellaneous Deductions**

(See page A-5.)

20 Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-6.) ▶ **20****21** Tax preparation fees **21** **1,500.****22** Other expenses - investment, safe deposit box, etc. List type and amount ▶ **22****23** Add lines 20 through 22 **23** **1,500.****24** Enter amount from Form 1040, line 37 **24** **332,102.****25** Multiply line 24 by 2% (.02) **25** **6,642.****26** Subtract line 25 from line 23. If line 25 is more than line 23, enter -0- **26** **NONE****20****21** **1,500.****22****23** **1,500.****24** **332,102.****25** **6,642.****Other Miscellaneous Deductions****27** Other- from list on page A-6. List type and amount ▶ **27****Total Itemized Deductions****28** Is Form 1040, line 37, over \$142,700 (over \$71,350 if married filing separately)?☐ **No.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 39.☒ **Yes.** Your deduction may be limited. See page A-6 for the amount to enter.. . . ▶ **28****53,182.****SEE STMT 6**

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.

Your social security number

ANDREW COHEN & RITA COHEN

Schedule B - Interest and Ordinary Dividends

Attachment
Sequence No. 08Part I
Interest(See page B-1
and the
instructions for
Form 1040,
line 8a.)

Note. If you
received a Form
1099-INT, Form
1099-OID, or
substitute
statement from
a brokerage firm,
list the firm's
name as the
payer and enter
the total interest
shown on that
form.

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ►

J BANK OF AMERICA

T AMERITRADE

Amount

446.

21.

1

2 Add the amounts on line 1

2

467.

3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815

3

4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a

4

467.

Note. If line 4 is over \$1,500, you must complete Part III.

Amount

Part II
Ordinary
Dividends(See page B-2
and the
instructions for
Form 1040,
line 9a.)

Note. If you
received a Form
1099-DIV or
substitute
statement from
a brokerage firm,
list the firm's
name as the
payer and enter
the ordinary
dividends shown
on that form.

5 List name of payer ►

T BERNARD L. MADOFF

T AMERITRADE

45,225.

1,510.

5

6 Add the amounts on line 5. Enter the total here and on Form 1040, line 9a.

6

46,735.

Note. If line 6 is over \$1,500, you must complete Part III.

Part III
Foreign
Accounts
and Trusts(See
page B-2.)

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; or (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Yes No

7a At any time during 2004, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1.

b If "Yes," enter the name of the foreign country ►

8 During 2004, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2

X

**SCHEDULE C
(Form 1040)****Profit or Loss From Business**

(Sole Proprietorship)

OMB No. 1545-0074

2004Attachment
Sequence No. **09**Department of the Treasury
Internal Revenue Service

▶ Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

▶ Attach to Form 1040 or 1041. ▶ See Instructions for Schedule C (Form 1040).

Name of proprietor

RITA COHEN

Social security number (SSN)

A Principal business or profession, including product or service (see page C-2 of the instructions)**B** Enter code from pages C-7, 8, & 9**INDEPENDENT ARTISTS, WRITERS, PERFORMERS**▶ **711510****C** Business name. If no separate business name, leave blank.**D** Employer ID number (EIN), if any**RITA A. COHEN****E** Business address (including suite or room no.) ▶ **3940 MEETING HOUSE ROAD**City, town or post office, state, and ZIP code **VIRGINIA BEACH, VA. 23455****F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶**G** Did you "materially participate" in the operation of this business during 2004? If "No," see page C-3 for limit on losses ☒ Yes ☐ No**H** If you started or acquired this business during 2004, check here ▶**Part I Income**

1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here ▶ <input type="checkbox"/>	1	NONE
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	NONE
4 Cost of goods sold (from line 42 on page 2)	4	
5 Gross profit. Subtract line 4 from line 3	5	NONE
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)	6	
7 Gross income. Add lines 5 and 6 ▶	7	NONE

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8		19 Pension and profit-sharing plans	19	
9 Car and truck expenses (see page C-3). STMT. 7.	9	1,491.	20 Rent or lease (see page C-5):		
10 Commissions and fees	10		a Vehicles, machinery, and equipment	20a	
11 Contract labor (see page C-4)	11		b Other business property	20b	
12 Depletion	12		21 Repairs and maintenance	21	
13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13		22 Supplies (not included in Part III)	22	
14 Employee benefit programs (other than on line 19)	14		23 Taxes and licenses	23	
15 Insurance (other than health)	15		24 Travel, meals, and entertainment:		
16 Interest:			a Travel	24a	5,024.
a Mortgage (paid to banks, etc.)	16a		b Meals and entertainment		117.
b Other	16b		c Enter nondeduct- ible amount in- cluded on line 24b (see page C-5)		59.
17 Legal and professional services	17		d Subtract line 24c from line 24b	24d	58.
18 Office expense.	18		25 Utilities	25	
			26 Wages (less employment credits)	26	
			27 Other expenses (from line 48 on page 2).	27	5,637.
28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns ▶	28	12,210.			
29 Tentative profit (loss). Subtract line 28 from line 7	29	-12,210.			
30 Expenses for business use of your home. Attach Form 8829	30				

31 Net profit or (loss). Subtract line 30 from line 29.

- If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.

- If a loss, you must go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see page C-6).

- If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.

- If you checked 32b, you must attach Form 6198.

32a ☒ All investment is at risk.
32b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule C (Form 1040) 2004

Part III Cost of Goods Sold (see page C-6)

33	Method(s) used to value closing inventory:	a	<input type="checkbox"/> Cost	b	<input type="checkbox"/> Lower of cost or market	c	<input type="checkbox"/> Other (attach explanation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No						
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35					
36	Purchases less cost of items withdrawn for personal use	36					
37	Cost of labor. Do not include any amounts paid to yourself	37					
38	Materials and supplies	38					
39	Other costs	39					
40	Add lines 35 through 39	40					
41	Inventory at end of year	41					
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42					

Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-4 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month, day, year) ►		
44	Of the total number of miles you drove your vehicle during 2004, enter the number of miles you used your vehicle for:		
	a Business	b Commuting	c Other
45	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
46	Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
47 a	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b	If "Yes," is the evidence written?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

AUDITION EXPENSES	220.
VOICE TRAINING	730.
SHEET MUSIC	449.
COSTUMES	2,325.
MISCELLANEOUS	465.
MAKE UP AND HAIR	1,132.
PICTURES	26.
PIANO ACCOMPANIEST	290.
48 Total other expenses. Enter here and on page 1, line 27	5,637.

**SCHEDULE C
(Form 1040)****Profit or Loss From Business**

(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

▶ Attach to Form 1040 or 1041.

▶ See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2004Attachment
Sequence No. **09**Department of the Treasury
Internal Revenue Service

Name of proprietor

ANDREW COHEN

Social security number (SSN)

A Principal business or profession, including product or service (see page C-2 of the instructions)**B** Enter code from pages C-7, 8, & 9**RESIDENTIAL BUILDING CONSTRUCTION**▶ **236100****C** Business name. If no separate business name, leave blank.**D** Employer ID number (EIN), if any**ANDREW'S DREAMLAND, LLC****61-1441435****E** Business address (including suite or room no.) ▶ **3940 MEETING HOUSE DRIVE**City, town or post office, state, and ZIP code **VIRGINIA BEACH, VA. 23455****F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶**G** Did you "materially participate" in the operation of this business during 2004? If "No," see page C-3 for limit on losses ☒ Yes ☐ No**H** If you started or acquired this business during 2004, check here ▶ ☐**Part I Income**

1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here ▶ <input type="checkbox"/>	1	
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	
4 Cost of goods sold (from line 42 on page 2)	4	
5 Gross profit. Subtract line 4 from line 3	5	
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)	6	
7 Gross income. Add lines 5 and 6 ▶	7	

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8		19 Pension and profit-sharing plans	19	
9 Car and truck expenses (see page C-3)	9		20 Rent or lease (see page C-5):		
10 Commissions and fees	10		a Vehicles, machinery, and equipment	20a	
11 Contract labor (see page C-4)	11		b Other business property	20b	
12 Depletion	12		21 Repairs and maintenance	21	
13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13		22 Supplies (not included in Part III)	22	
14 Employee benefit programs (other than on line 19)	14		23 Taxes and licenses	23	50.
15 Insurance (other than health)	15		24 Travel, meals, and entertainment:		
16 Interest:			a Travel	24a	
a Mortgage (paid to banks, etc.)	16a		b Meals and entertainment		
b Other	16b		c Enter nondeduct- ible amount in- cluded on line 24b (see page C-5)		
17 Legal and professional services	17	890.	d Subtract line 24c from line 24b	24d	
18 Office expense.	18	170.	25 Utilities	25	
			26 Wages (less employment credits)	26	
			27 Other expenses (from line 48 on page 2).	27	1,523.
28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns ▶	28			28	2,633.
29 Tentative profit (loss). Subtract line 28 from line 7	29			29	-2,633.
30 Expenses for business use of your home. Attach Form 8829	30			30	

31 Net profit or (loss). Subtract line 30 from line 29.

- If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.

- If a loss, you must go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see page C-6).

- If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.

- If you checked 32b, you must attach Form 6198.

32a ☒ All investment is at risk.**32b** ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule C (Form 1040) 2004

Part III Cost of Goods Sold (see page C-6)

33	Method(s) used to value closing inventory:	a	<input checked="" type="checkbox"/> Cost	b	<input type="checkbox"/> Lower of cost or market	c	<input type="checkbox"/> Other (attach explanation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No						
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	1,388,351.				
36	Purchases less cost of items withdrawn for personal use	36					
37	Cost of labor. Do not include any amounts paid to yourself	37					
38	Materials and supplies	38					
39	Other costs	39	SEE STATEMENT 8 510,713.				
40	Add lines 35 through 39	40	1,899,064.				
41	Inventory at end of year	41	1,899,064.				
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4 42						

Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-4 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month, day, year) ►		
44	Of the total number of miles you drove your vehicle during 2004, enter the number of miles you used your vehicle for:		
	a Business	b Commuting	c Other
45	Do you (or your spouse) have another vehicle available for personal use?		<input type="checkbox"/> Yes <input type="checkbox"/> No
46	Was your vehicle available for personal use during off-duty hours?		<input type="checkbox"/> Yes <input type="checkbox"/> No
47 a	Do you have evidence to support your deduction?		<input type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," is the evidence written?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

CONTINUING EDUCATION	735.
AMORTIZATION	788.
48	Total other expenses. Enter here and on page 1, line 27 1,523.

**SCHEDULE D
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)**Capital Gains and Losses**

▶ Attach to Form 1040.

▶ See Instructions for Schedule D (Form 1040).

▶ Use Schedule D-1 to list additional transactions for lines 1 and 8.

OMB No. 1545-0074

2004Attachment
Sequence No. **12**

Name(s) shown on Form 1040

ANDREW COHEN & RITA COHEN

Your social security number

095-62-6976**Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less**

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-6 of the instructions)	(e) Cost or other basis (see page D-6 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1 BERNARD L. MADOFF	VARIOUS	2004	32,430,191.	32,198,714.	231,477.
AMERITRADE- SHORT TERM CAPITAL GAIN	VARIOUS	2004	440,414.	404,194.	36,220.
2 Enter your short-term totals, if any, from Schedule D-1, line 2		2			
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)		3	32,870,605.		
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4	
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5	
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet on page D-6 of the instructions				6 ()	
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)				7	267,697.

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-6 of the instructions)	(e) Cost or other basis (see page D-6 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
8 AMERITRADE- LONG TERM CAPITAL GAIN	VARIOUS	2004	64,710.	37,256.	27,454.
9 Enter your long-term totals, if any, from Schedule D-1, line 9		9			
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d)		10	64,710.		
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11	
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12	
13 Capital gain distributions. See page D-1 of the instructions				13	
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet on page D-6 of the instructions				14 ()	
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f). Then go to Part III on the back				15	27,454.

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule D (Form 1040) 2004

Part III Summary

16	Combine lines 7 and 15 and enter the result. If line 16 is a loss, skip lines 17 through 20, and go to line 21. If a gain, enter the gain on Form 1040, line 13, and then go to line 17 below	16	295,151.
17	Are lines 15 and 16 both gains? <input checked="" type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18	Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-7 of the instructions	18	
19	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page D-8 of the instructions	19	
20	Are lines 18 and 19 both zero or blank? <input checked="" type="checkbox"/> Yes. Complete Form 1040 through line 42, and then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 34 of the Instructions for Form 1040. Do not complete lines 21 and 22 below. <input type="checkbox"/> No. Complete Form 1040 through line 42, and then complete the Schedule D Tax Worksheet on page D-9 of the instructions. Do not complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, the smaller of: • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) }	21	()
Note. When figuring which amount is smaller, treat both amounts as positive numbers.			
22	Do you have qualified dividends on Form 1040, line 9b? <input type="checkbox"/> Yes. Complete Form 1040 through line 42, and then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 34 of the Instructions for Form 1040. <input type="checkbox"/> No. Complete the rest of Form 1040.		

Form **4562****Depreciation and Amortization**
(Including Information on Listed Property)

OMB No. 1545-0172

2004Attachment
Sequence No. **67**Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

ANDREW COHEN & RITA COHEN

Business or activity to which this form relates

SUMMARY FORM 4562**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See page 2 of the instructions for a higher limit for certain businesses	1	102,000.
2	Total cost of section 179 property placed in service (see page 3 of the instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	410,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 3 of the instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2003 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2005. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16	

Part III MACRS Depreciation (Do not include listed property.) (See page 5 of the instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2004	17	
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ <input type="checkbox"/>		

Section B - Assets Placed in Service During 2004 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2004 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (see page 8 of the instructions)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Form **4562****Depreciation and Amortization**
(Including Information on Listed Property)

OMB No. 1545-0172

2004Attachment
Sequence No. **67**Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

ANDREW COHEN & RITA COHEN

Business or activity to which this form relates

RITA A. COHEN

- SCHEDULE C

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See page 2 of the instructions for a higher limit for certain businesses	1	
2	Total cost of section 179 property placed in service (see page 3 of the instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 3 of the instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2003 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2005. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16	

Part III MACRS Depreciation (Do not include listed property.) (See page 5 of the instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2004	17	
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ <input type="checkbox"/>		

Section B - Assets Placed in Service During 2004 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2004 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (see page 8 of the instructions)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See page 9 of the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed?										<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	24b If "Yes," is the evidence written?										<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost																
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 8 of the instructions)								25																
26 Property used more than 50% in a qualified business use (see page 8 of the instructions):																								
		%																						
		%																						
		%																						
27 Property used 50% or less in a qualified business use (see page 8 of the instructions):																								
		%					S/L -																	
		%					S/L -																	
		%					S/L -																	
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1								28																
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29																

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

30 Total business/investment miles driven during the year (do not include commuting miles - See page 2 of the instructions)	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6						
	3,975.											
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven	7,025.											
33 Total miles driven during the year. Add lines 30 through 32	11,000.											
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
	X											
35 Was the vehicle used primarily by a more than 5% owner or related person?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
	X											
36 Is another vehicle available for personal use?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
	X											

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see page 10 of the instructions).

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 10 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See page 10 of the instructions.)		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2004 tax year (see page 11 of the instructions):					
43 Amortization of costs that began before your 2004 tax year					43
44 Total. Add amounts in column (f). See page 12 of the instructions for where to report					44

Form **4562****Depreciation and Amortization**
(Including Information on Listed Property)

OMB No. 1545-0172

2004Attachment
Sequence No. **67**Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

ANDREW COHEN & RITA COHEN

Business or activity to which this form relates

ANDREW'S DREAMLAND, LLC- **SCHEDULE C****Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See page 2 of the instructions for a higher limit for certain businesses	1	
2	Total cost of section 179 property placed in service (see page 3 of the instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 3 of the instructions	5	
(a) Description of property		(b) Cost (business use only)	(c) Elected cost
6			
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2003 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2005. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16	

Part III MACRS Depreciation (Do not include listed property.) (See page 5 of the instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2004	17	
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ <input type="checkbox"/>		

Section B - Assets Placed in Service During 2004 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2004 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (see page 8 of the instructions)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See page 9 of the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed?					Yes	No	24b If "Yes," is the evidence written?					Yes	No
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost					
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 8 of the instructions)								25					
26 Property used more than 50% in a qualified business use (see page 8 of the instructions):													
		%											
		%											
		%											
27 Property used 50% or less in a qualified business use (see page 8 of the instructions):													
		%				S/L -							
		%				S/L -							
		%				S/L -							
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1								28					
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29					

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

30 Total business/investment miles driven during the year (do not include commuting miles - See page 2 of the instructions)	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6						
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see page 10 of the instructions).

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 10 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See page 10 of the instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2004 tax year (see page 11 of the instructions):					
43 Amortization of costs that began before your 2004 tax year				43	788.
44 Total. Add amounts in column (f). See page 12 of the instructions for where to report				44	788.

COHEN

SCHEDULE C DEPRECIATION AND AMORTIZATION

Listed Property

AMORTIZATION

TD5204 -2YVG 02/24/2005 09:42:42 V04-4.1 7444

Form **4952****Investment Interest Expense Deduction**

OMB No. 1545-0191

2004Attachment
Sequence No. **51**Department of the Treasury
Internal Revenue Service (99)▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

ANDREW COHEN & RITA COHEN**Part I Total Investment Interest Expense**

1	Investment interest expense paid or accrued in 2004 (see instructions) . SEE. STATEMENT. 9.	1	12,000.
2	Disallowed investment interest expense from 2003 Form 4952, line 7	2	
3	Total investment interest expense. Add lines 1 and 2	3	12,000.

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a	47,202.		
b	Qualified dividends included on line 4a	4b	1,510.		
c	Subtract line 4b from line 4a			4c	45,692.
d	Net gain from the disposition of property held for investment	4d	295,151.		
e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e	27,454.		
f	Subtract line 4e from line 4d			4f	267,697.
g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions) . SEE. STATEMENT. 10.			4g	NONE
h	Investment income. Add lines 4c, 4f, and 4g			4h	313,389.
5	Investment expenses (see instructions)			5	
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0- . SEE. STMT. 12.			6	313,389.

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2005. Subtract line 6 from line 3. If zero or less, enter -0-	7	NONE
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions	8	12,000.

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions**Purpose of Form**

Use Form 4952 to figure the amount of investment interest expense you can deduct for 2004 and the amount you can carry forward to future years. Your investment interest expense deduction is limited to your net investment income.

For more information, see Pub. 550, Investment Income and Expenses.

Who Must File

If you are an individual, estate, or a trust, you must file Form 4952 to claim a deduction for your investment interest expense.

Exception. You do not have to file Form 4952 if all of the following apply.

- Your investment interest expense is not more than your investment income from interest and ordinary dividends minus any qualified dividends.
- You have no other deductible investment expenses.
- You have no disallowed investment interest expense from 2003.

Allocation of Interest Expense

If you paid or accrued interest on a loan and used the loan proceeds for more than one purpose, you may have to allocate the interest. This is necessary because different

rules apply to investment interest, personal interest, trade or business interest, home mortgage interest, and passive activity interest. See Pub. 535, Business Expenses.

Specific Instructions**Part I-Total Investment Interest Expense****Line 1**

Enter the investment interest expense paid or accrued during the tax year, regardless of when you incurred the indebtedness. Investment interest expense is interest paid or accrued on a loan or part of a loan that is allocable to property held for investment (as defined on this page).

Include investment interest expense reported to you on Schedule K-1 from a partnership or an S corporation. Include amortization of bond premium on taxable bonds purchased after October 22, 1986, but before January 1, 1988, unless you elected to offset amortizable bond premium against the interest payments on the bond. A taxable bond is a bond on which the interest is includible in gross income.

Investment interest expense does not include any of the following:

- Home mortgage interest.
- Interest expense that is properly allocable to a passive activity. Generally, a passive activity is any business activity in which you do not materially participate and any rental activity. See the Instructions for Form 8582, Passive Activity Loss Limitations, for details.

- Any interest expense that is capitalized, such as construction interest subject to section 263A.

- Interest expense related to tax-exempt interest income under section 265.

- Interest expense, disallowed under section 264, on indebtedness with respect to life insurance, endowment, or annuity contracts issued after June 8, 1997, even if the proceeds were used to purchase any property held for investment.

Property held for investment. Property held for investment includes property that produces income, not derived in the ordinary course of a trade or business, from interest, dividends, annuities, or royalties. It also includes property that produces gain or loss, not derived in the ordinary course of a trade or business, from the disposition of property that produces these types of income or is held for investment. However, it does not include an interest in a passive activity.

Exception. A working interest in an oil or gas property that you held directly or through an entity that did not limit your liability is property held for investment, but only if you did not materially participate in the activity.

Part II - Net Investment Income**Line 4a**

Gross income from property held for investment includes income, unless derived in the ordinary course of a trade or business, from interest, ordinary dividends (except Alaska Permanent Fund dividends), annuities, and royalties.

SUPPLEMENT TO FORM 1040

SOURCES OF COMPENSATION

OWNER- SHIP	DESCRIPTION	TOTAL WAGES	FEDERAL WITHHELD	SOC. SEC. WITHHELD	MEDICARE WITHHELD
WAGES					
S	VIRGINIA OPERA ASSOC.	150.		9.	2.
T	LARCHMONT UNITED	1,110.		69.	16.
T	TIDEWATER VOLLEYBALL	7,654.	370.	475.	111.
TOTAL - WAGES		8,914.	370.	553.	129.
GRAND TOTAL		8,914.	370.	553.	129.

OWNER- SHIP	WITHHOLDING FROM WAGES	STATE WITHHELD	CITY/LOCAL WITHHELD
S	VIRGINIA OPERA ASSOC.		
T	LARCHMONT UNITED	3.	
T	TIDEWATER VOLLEYBALL	313.	
TOTAL WITHHOLDING FROM WAGES		316.	

QUALIFIED DIVIDENDS

SUPPLEMENT TO FORM 1040

QUALIFIED DIVIDENDS

T AMERITRADE

1,510.

TOTAL QUALIFIED DIVIDENDS

1,510.

TOTAL TO 1040, LINE 9B

1,510.

SUPPLEMENT TO FORM 1040
=====PERSONAL EXEMPTION WORKSHEET
=====

1. IS THE AMOUNT ON FORM 1040, LINE 37 GREATER
THAN AMOUNT SHOWN ON LINE 4 BELOW FOR YOUR
FILING STATUS? IF YES, GO TO LINE 2.

2. TOTAL EXEMPTIONS MULTIPLIED BY \$ 3,100	12,400.
3. ADJUSTED GROSS INCOME	332,102.
4. FILING STATUS INCOME LIMIT	214,050.
5. LINE 3 LESS LINE 4	118,052.

IF LINE 5 IS GREATER THAN \$61,250 FOR MFS OR
LINE 5 IS GREATER THAN \$122,500 FOR OTHERS, STOP!

6. LINE 5 DIVIDED BY 2,500 (1,250 IF MFS).IF THE RESULT IS NOT A WHOLE NUMBER, INCREASE TO THE NEXT WHOLE NUMBER.	48
7. LINE 6 X 0.02	0.96
8. LINE 2 MULTIPLIED BY LINE 7	11,904.
9. DEDUCTION FOR EXEMPTIONS (LINE 2 LESS LINE 8)	496.

=====

SUPPLEMENT TO SCHEDULE A

=====

MEDICAL AND DENTAL EXPENSES

MEDICAL	1,341.
DOCTOR	5,720.
MEDICINE	1,380.
MEDICAL MASSAGE	505.
OTHER MEDICAL	4,250.
SELF EMPLOYED HEALTH INSURANCE PREMIUMS	2,449.

TOTAL TO SCHEDULE A, LINE 1	15,645.
	=====

INVESTMENT INTEREST EXPENSE

STANLEY COHEN 133-16-1683	12,000.

SUBTOTAL OF INVESTMENT INTEREST EXPENSE	12,000.
LESS: DISALLOWED INVESTMENT INTEREST EXP./FORM 4952	NONE

TOTAL TO SCHEDULE A, LINE 13	12,000.
	=====

CASH CONTRIBUTIONS

OTHER CASH CONTRIBUTIONS

50% ORGANIZATION(S)	
MISCELLANEOUS CHARITIES	1,920.

TOTAL CASH CONTRIBUTIONS BEFORE LIMITATION	1,920.
CASH CONTRIBUTION LIMITATION	NONE

TOTAL TO SCHEDULE A, LINE 15	1,920.
	=====

SUPPLEMENT TO SCHEDULE A

=====

NONCASH CHARITABLE CONTRIBUTIONS

NONCASH CHARITABLE CONTRIBUTIONS LESS THAN \$500

PROPERTY GIVEN TO 50% ORGANIZATION(S)	
CLOTHING, SHOES, TOYS	460.

TOTAL NONCASH CONTRIBUTIONS BEFORE LIMITATION	460.
NONCASH CONTRIBUTION LIMITATION	NONE

TOTAL TO SCHEDULE A, LINE 16	460.
	=====

SUPPLEMENT TO SCHEDULE A

ITEMIZED DEDUCTION WORKSHEET

1.	SCHEDULE A, LINES 4, 9, 14, 18, 19, 26, AND 27	58,864.
2.	SCHEDULE A, LINES 4, 13, 19 AND GAMBLING LOSSES	12,000.
3.	LINE 1 LESS LINE 2	46,864.
4.	LINE 3 MULTIPLIED BY 80%	37,491.
5.	ADJUSTED GROSS INCOME	332,102.
6.	\$142,700 (\$71,350/MARRIED FILING SEP.)	142,700.
7.	LINE 5 LESS LINE 6	189,402.
8.	LINE 7 MULTIPLIED BY 3%	5,682.
9.	SMALLER OF AMOUNTS ON LINES 4 OR 8	5,682.
10.	TOTAL ITEMIZED DEDUCTIONS (LINE 1 LESS LINE 9)	53,182.

SUPPLEMENT TO SCHEDULE C

=====

CAR AND TRUCK EXPENSES - SCHEDULE C, LINE 9

=====

STANDARD MILEAGE RATE METHOD

BUSINESS NAME: RITA A. COHEN

VEHICLE 1

BUSINESS MILES

3,975.
X 0.375

STANDARD MILEAGE FOR THIS VEHICLE

1,491.

TOTAL TO SCHEDULE C, LINE 9

1,491.
=====

SUPPLEMENT TO SCHEDULE C

=====

OTHER COSTS - SCH. C PART III, LINE 39

=====

BUSINESS NAME: ANDREW'S DREAMLAND, LLC

CONSTRUCTION IN PROGRESS	475,876.
CAPITALIZED INTEREST	34,837.

TOTAL TO SCHEDULE C, LINE 39	510,713.
	=====

SUPPLEMENT TO FORM 4952

DETAIL OF INVESTMENT INTEREST EXPENSE

DESCRIPTION	CURRENT YEAR INV. INT.	PRIOR YEAR DISALLOWED INV. INT.
STANLEY COHEN 133-16-1683	12,000.	
TOTAL INVESTMENT INTEREST EXPENSE	12,000.	

SUPPLEMENT TO FORM 4952

GAIN FROM INVESTMENT PROPERTIES

	ORDINARY GAIN	SHORT TERM LOSS	GAIN	LONG TERM LOSS	GAIN
SCHEDULE D			267,697.		27,454.
TOTAL			267,697.		27,454.

NET GAIN - PROPERTY HELD FOR INVESTMENT - FORM 4952 LINE 4D 295,151.

ELECTION TO INCLUDE QUAL. DIV. & NET CAP. GAIN AS INV. INCOME

GROSS INCOME EXCLUDING QUAL. DIV. - FORM 4952 LINE 4C	45,692.	
ORDINARY GAIN - PROPERTY HELD FOR INVESTMENT	267,697.	
TOTAL INCOME BEFORE CAPITAL GAIN		313,389.
TOTAL INVESTMENT INTEREST EXPENSES - FORM 4952 LN. 3	12,000.	
INVESTMENT EXPENSES - FORM 4952 LINE 5		
TOTAL EXPENSES		12,000.
EXCESS TOTAL EXPENSES OVER TOTAL INCOME		NONE
QUALIFIED DIVIDENDS		1,510.
NET LONG-TERM CAPITAL GAIN - INVESTMENT PROPERTY	27,454.	
NET SHORT-TERM CAPITAL LOSS - INVESTMENT PROPERTY	NONE	
NET CAPITAL GAIN		27,454.
NET CAPITAL GAIN YOU MAY ELECT TO REPORT AS ORDINARY		NONE
QUALIFIED DIVIDENDS YOU MAY ELECT TO INCLUDE IN INV. INC.		NONE
NET CAPITAL GAIN ELECTED TO BE REPORTED AS ORDINARY		NONE
QUALIFIED DIVIDENDS ELECTED TO BE INCLUDED IN INV. INC.		NONE

CONTINUED...

STATEMENT 10

SUPPLEMENT TO FORM 4952

=====

ELECTION TO INCLUDE QUAL. DIV. & NET CAP. GAIN AS INV. INCOME (CONT'D)

TOTAL ELECTION TO BE INCLUDED IN INVESTMENT INCOME
- FORM 4952 LINE 4G

NONE
=====

SUPPLEMENT TO FORM 4952

DETAIL OF INVESTMENT INCOME MINUS EXPENSES

1. CHILD'S INCOME FROM FORM 8814		
2. INTEREST INCOME	467.	
3. DIVIDEND INCOME	46,735.	
4. ANNUITIES		
5. ROYALTY INCOME.....		
6. K-1 SOURCES INVESTMENT INCOME		

7. GROSS INVESTMENT INCOME		47,202.
8. QUALIFIED DIVIDENDS		1,510.

9. GROSS INVESTMENT INCOME EXCLUDING QUALIFIED DIV.		45,692.
10. ORDINARY SECTION 1245, 1250 & 1254 INCOME		
11. NET CAPITAL GAIN FROM INVESTMENT PROPERTY	27,454.	
12. NET GAIN FROM INVESTMENT PROPERTY	295,151.	
13. LINE 12 LESS LINE 11		267,697.
14. INVESTMENT INCOME ELECTION		NONE

15. TOTAL INVESTMENT INCOME		313,389.
16. ROYALTY EXPENSES		
17. INVESTMENT EXPENSES		

18. TOTAL INVESTMENT EXPENSES		

19. TOTAL NET INVESTMENT INCOME		313,389.
		=====

McPHILLIPS, ROBERTS & DEANS, PLC

CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS

TOWN POINT CENTER, SUITE 1100
NORFOLK, VIRGINIA 23510

POST OFFICE BOX 1180

AMERICAN INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

PAVILION CENTER, SUITE 602
VIRGINIA BEACH, VIRGINIA 23451

NORFOLK, VIRGINIA 23501-1180

VIRGINIA SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

(757) 640-7190

NATIONAL ASSOCIATED
CERTIFIED PUBLIC
ACCOUNTING FIRMS

FAX (757) 640-7297

ANDREW COHEN & RITA COHEN
INSTRUCTIONS FOR FILING FORM
760

2004 VIRGINIA RESIDENT INCOME TAX RETURN

SIGNATURE..

THE ORIGINAL RETURN SHOULD BE SIGNED (USE FULL NAME) AND DATED ON
PAGE 2 BY THE TAXPAYER AND SPOUSE.

OVERPAYMENT..

YOUR RETURN SHOWS A \$6,944. OVERPAYMENT. OF THIS AMOUNT, NONE WILL BE
REFUNDED TO YOU, AND \$6,944. HAS BEEN APPLIED TO YOUR 2005 ESTIMATED
TAX.

FILING..

FILE YOUR SIGNED RETURN BY MAY 2, 2005 WITH:

DEPARTMENT OF TAXATION
P.O. BOX 760
RICHMOND, VIRGINIA 23218-0760

MAILING..

YOUR RETURN SHOULD BE MAILED BY EITHER REGISTERED OR CERTIFIED
MAIL, WITH THE SENDER'S RECEIPT POSTMARKED TO PROVE MAILING BEFORE
THE DUE DATE.

McPHILLIPS, ROBERTS & DEANS, PLC

CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS

TOWN POINT CENTER, SUITE 1100
NORFOLK, VIRGINIA 23510

POST OFFICE BOX 1180

AMERICAN INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

NORFOLK, VIRGINIA 23501-1180

VIRGINIA SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTSPAVILION CENTER, SUITE 602
VIRGINIA BEACH, VIRGINIA 23451

(757) 640-7190

NATIONAL ASSOCIATED
CERTIFIED PUBLIC
ACCOUNTING FIRMS

FAX (757) 640-7297

**ANDREW COHEN & RITA COHEN
INSTRUCTIONS FOR FILING FORM
760ES****2005 VIRGINIA ESTIMATED INCOME TAX PAYMENT VOUCHER****PAYMENT OF ESTIMATED TAX..**THE APPROPRIATE VOUCHER FORM SHOULD ACCOMPANY EACH PAYMENT AS
FOLLOWS...

VOUCHER	ON OR BEFORE-	AMOUNT
1	MAY 2, 2005	\$ NONE
2	JUNE 15, 2005	\$ 196.
3	SEPTEMBER 15, 2005	\$ 3,570.
4	JANUARY 17, 2006	\$ 3,570.

		7,336.
OVERPAYMENT OF 2004 INCOME TAX CREDITED AGAINST 2005 TAX		6,944.

TOTAL 2005 ESTIMATED TAX PAYMENTS		\$ 14,280.
ESTIMATED INCOME TAX TO BE WITHHELD IN 2005 ...		1,594.
ESTIMATED CREDITS		-----
TOTAL ESTIMATE OF 2005 INCOME TAX		\$ 15,874.
		=====

FILING..

THE FIRST VOUCHER, TOGETHER WITH YOUR CHECK, SHOULD BE FILED WITH:

DEPARTMENT OF TAXATION
P.O. BOX 1478
RICHMOND, VIRGINIA 23218-1478

ALL REMAINING VOUCHERS SHOULD BE FILED WITH:

DEPARTMENT OF TAXATION
P.O. BOX 1478
RICHMOND, VIRGINIA 23218-1478YOUR SOCIAL SECURITY NUMBER AND "2005 ESTIMATED TAX"
SHOULD BE INDICATED ON EACH CHECK. CHECKS SHOULD BE MADE
PAYABLE TO THE TREASURER (CITY OR COUNTY).

2005 ESTIMATED INCOME TAX WORKSHEET FOR INDIVIDUALS**PART I - COMPUTE YOUR ESTIMATED 2005 VIRGINIA INCOME TAX**

See the instruction book for the income tax return you will file to determine the amounts for lines 1 through 4.

1. Expected Virginia ADJUSTED GROSS INCOME subject to tax in 2005 (includes the age deduction plus additions to and subtractions from federal adjusted gross income)

See Section I on page 1 to see if you are required to file Form 760ES 1

- 2a If you will itemize deductions on your 2005 federal return, enter the estimated total of those deductions, less state and local tax (Fixed Date Conformity adjustments should be made where applicable). 2a

OR

- 2b If you will not itemize deductions, enter the standard deduction (updated) amount for your filing status

Single: \$3,000, Married, filing joint or combined return: \$6,000, Married, filing separately: \$3,000 2b

3. Expected amount of qualifying child and dependent care expenses 3

4. Personal exemptions (Personal exemptions X \$900. Exemptions for "65 or over" & "Blind" X \$800) 4

5. Add line 2a OR line 2b, line 3 and line 4 5

6. ESTIMATED Virginia TAXABLE INCOME (line 1 less line 5) 6

7. Virginia INCOME TAX for amount on Line 6 (See Tax Rate Schedule on page 2, Section III) 7

8. TAX ADJUSTMENTS (See Tax Credits and Adjustments on page 2, Section III) 8

9. YOUR ESTIMATED 2005 VIRGINIA INCOME TAX (line 7 less line 8) 9

10. TOTAL ESTIMATED 2005 VIRGINIA INCOME TAX (line 9, column A plus column B) 10
- 15,851.**

See Section I on page 1 before continuing to see if you are required to make estimated income tax payments.

PART II - COMPUTE YOUR ESTIMATED INCOME TAX PAYMENTS

11. Estimated 2005 Virginia income tax (Individuals: Enter amount from line 10 above. Estates and Trusts: Enter amount

from line 6 of the worksheet for estates and trusts on page 4) 11 **15,851.**

12. Amount you estimate will be withheld from your wages for the year (Estates and Trusts: Enter 0) 12
- 1,594.**

13. Estimated income tax due (line 11 less line 12) "ROUNDED" 13
- 14,280.**

14. Enter the number of payments required (See Section II on page 1 or the Payment Schedule below) 14
- 4**

- 15.
- INSTALLMENT PAYMENT AMOUNT.**
- Divide the amount on line 13 by the number of payments on line 14.

(If you had a 2004 overpayment credit, subtract the amount of the overpayment credit that you are applying to this installment.) Enter the amount here and on Form 760ES. Attach your check or money order for this amount* . 15

*To pay electronically, see our web site www.tax.virginia.gov. Use the estimated tax payment record section on page 4 to record your tax payments.**PAYMENT SCHEDULE**

The estimated income tax return and payment of an individual, fiduciary, estate or trust, other than a self-employed farmer, fisherman, or merchant seaman is to be filed on or before May 1 of the taxable year, unless the requirements to file are not met until after April 15. Use the table below to determine the number and amount of each installment payment. (Fiscal year filers substitute the corresponding fiscal year months for the months specified in this table.)

IF THE REQUIREMENTS ARE FIRST MET IN THE TAXABLE YEAR-	NUMBER OF PAYMENTS REQUIRED	FILE FORM 760ES ON OR BEFORE	AND USE VOUCHER NUMBER	THE FOLLOWING PERCENTAGES OF THE ESTIMATED TAX ARE TO BE PAID ON OR BEFORE -			
				May 1	June 15	September 15	January 15
on or before April 15th	4	May 1, 2005	1	25%	25%	25%	25%
after April 15th and before June 2nd	3	June 15, 2005	2	• • • • •	33 1/3%	33 1/3%	33 1/3%
after June 1st and before Sept. 2nd	2	Sept. 15, 2005	3	• • • • •	• • • • •	50%	50%
after Sept. 1st and before Dec. 31st	1	Jan. 15, 2006	4	• • • • •	• • • • •	• • • • •	100%

1062 4B5620 2.000

2005 FORM 760ES - Voucher

1

(DOC ID 762)

VIRGINIA ESTIMATED INCOME TAX PAYMENT
VOUCHER FOR INDIVIDUALS, ESTATES & TRUSTS

DUE DATE: 05/02/05

First time filers or address
change check here

LOCALITY NO.

FOR OFFICE USE

810

Amount of payment

NONE

Your account number

Spouse's account number

ANDREW COHEN & RITA COHEN
3940 MEETING HOUSE ROAD

VIRGINIA BEACH, VA 23455

Make your check or money order payable to the
Treasurer of the city or county in which you live.
If this is your first payment for this taxable year, CHECK
BOX and mail payment to your Commissioner of the
Revenue, Director of Finance or Director of Tax Admin-
istration. Mail all other vouchers to the Treasurer.

FISCAL YEAR FILERS: BEGINNING MONTH:

Check here if filing for an estate or trust.

Do not write below this line.

Daytime Phone Number

7574608625

1062 4B5621 1.000

2005 FORM 760ES - Voucher

2

(DOC ID 762)

VIRGINIA ESTIMATED INCOME TAX PAYMENT
VOUCHER FOR INDIVIDUALS, ESTATES & TRUSTS

DUE DATE: 06/15/05

First time filers or address
change check here

LOCALITY NO.

FOR OFFICE USE

810

Amount of payment

196.

Your account number

Spouse's account number

ANDREW COHEN & RITA COHEN
3940 MEETING HOUSE ROAD

VIRGINIA BEACH, VA 23455

Make your check or money order payable to the
Treasurer of the city or county in which you live.
If this is your first payment for this taxable year, CHECK
BOX and mail payment to your Commissioner of the
Revenue, Director of Finance or Director of Tax Admin-
istration. Mail all other vouchers to the Treasurer.

FISCAL YEAR FILERS: BEGINNING MONTH:

Check here if filing for an estate or trust.

Do not write below this line.

Daytime Phone Number

7574608625

1062 4B5621 1.000

2005 FORM 760ES - Voucher
(DOC ID 762)

3

VIRGINIA ESTIMATED INCOME TAX PAYMENT
VOUCHER FOR INDIVIDUALS, ESTATES & TRUSTS

DUE DATE: 09/15/05

First time filers or address
change check here

LOCALITY NO.

FOR OFFICE USE

810

Amount of payment

3570.

Your account number

Spouse's account number

ANDREW COHEN & RITA COHEN
3940 MEETING HOUSE ROAD

VIRGINIA BEACH, VA 23455

Make your check or money order payable to the
Treasurer of the city or county in which you live.
If this is your first payment for this taxable year, CHECK
BOX and mail payment to your Commissioner of the
Revenue, Director of Finance or Director of Tax Admin-
istration. Mail all other vouchers to the Treasurer.

FISCAL YEAR FILERS: BEGINNING MONTH:

Check here if filing for an estate or trust.

Do not write below this line.

Daytime Phone Number

7574608625

1062 4B5621 1.000

2005 FORM 760ES - Voucher

4

(DOC ID 762)

VIRGINIA ESTIMATED INCOME TAX PAYMENT
VOUCHER FOR INDIVIDUALS, ESTATES & TRUSTS

DUE DATE: **01/17/06**

First time filers or address
change check here

LOCALITY NO.

FOR OFFICE USE

810

Amount of payment

3570.

Your account number

Spouse's account number

**ANDREW COHEN & RITA COHEN
3940 MEETING HOUSE ROAD**

VIRGINIA BEACH, VA 23455

Make your check or money order payable to the
Treasurer of the city or county in which you live.
If this is your first payment for this taxable year, **CHECK
BOX** and mail payment to your Commissioner of the
Revenue, Director of Finance or Director of Tax Admin-
istration. Mail all other vouchers to the Treasurer.

FISCAL YEAR FILERS: BEGINNING MONTH:

Check here if filing for an estate or trust.

Do not write below this line.

Daytime Phone Number

7574608625

Pg 45 of 88
2005 ESTIMATED INCOME TAX WORKSHEET
For Estates and Trusts

1	Expected federal taxable income of the estate or trust	1		
2	Fiduciary's share of Virginia modifications	2		
3	Estimated Virginia taxable income (line 1 less line 2)	3		
4	Virginia income tax for amount on line 3 (See Section III)	4		
5	Tax credits (See Section III)	5		
6	ESTIMATE OF THE FIDUCIARY OR ESTATE INCOME TAX (line 4 less line 5)	6		

See Section I on page 1 to see if you meet the estimated tax filing requirements. If you do, enter the result of line 6 above on line 11 of the estimated income tax worksheet on page 3, then complete the rest of the worksheet to determine the amount of your installment payment.

IMPORTANT:

Before filing the estimated income tax voucher, verify that the federal employer identification number of the estate or trust is in the "Your Social Security Number or FEIN" block. **Do not enter a social security number.**

2005 ESTIMATED TAX PAYMENT RECORD

PAYMENT MADE WITH	DATE	CHECK OR MONEY ORDER NO.	CHECK OR MONEY ORDER PAYMENT AMOUNT	OVERPAYMENT CREDIT APPLIED	TOTAL AMOUNT PAID
VOUCHER 1			NONE	3,570.	3,570.
VOUCHER 2			196.	3,374.	3,570.
VOUCHER 3			3,570.		3,570.
VOUCHER 4			3,570.		3,570.
TOTALS			7,336.	6,944.	14,280.



ANDREW COHEN
RITA COHEN
3940 MEETING HOUSE ROAD

VIRGINIA BEACH VA 23455

Filing Status: 2

Head of Household:

Exemptions 65 and over Blind Dependents Total

Yourself 1 2 4
Spouse 1

Vendor ID: • 1062

1. Fed Adj Gross Income • 332102.

2. Additions, see pg 2, line 3 •

3. Subtotal 332102.

4a. Age Deduction - You •

4b. Age Deduction - Spouse •

5. Soc Sec & Tier 1 Railroad •

6. State Inc Tax Overpayment • 1678.

7. Other Subtractions, see pg 2, line 7 •

8. Subtotal Subtractions • 1678.

9. Total VAGI 330424.

10a. Federal Sch. A Itemized Deductions 53182.

10b. State/Local Income Tax • 6104.

10. Deductions • 47078.

11. Exemptions 3200.

12. Child/Dependent Care •

13. Subtotal 50278.

14. VA Taxable Income 280146.

15. Tax Amt. 15851.

16. Spouse Tax Adjustment •

Name or Filing Change:

Accelerated Refund:

Address Change:

Amended:

NOL:

Virginia Return Not Filed Last Year:

Locality: • 810

Your SSN COHE •

Spouse's SSN COHE •

16a. Your VAGI • 345261.

16b. Spouse's VAGI • -14837.

17. Net Tax 15851.

18a. Your Withholding • 316.

18b. Spouse's Withholding •

19. Estimated Payments • 6628.

20. Extension Payments •

21. Credit for Low Income •

22. Credit tax paid another state •

23. Other Credits • 15851.

24. Total Payments /Credits 22795.

25. Tax you Owe •

26. Overpayment Amount • 6944.

27. Amount to Credit to Next Year's Tax • 6944.

28. Adjustments/Contributions • Amount You Owe:

Paid by Credit Card • (Enter X)

Refund: ★

Bank Routing Number •

Bank Account Number •

ANDREW COHEN

ADDITIONAL FILING INFORMATION

Farming/Fishing, Merchant Seaman: Coalfield Enhancement
Taxpayer Deceased: Fixed Date Conformity:
Dependent on another's return: Overseas when due:

Preparer Info 541921942
Phone You 7574608625

Spouse

Additions - SCH ADJ/CG - Part 1

1. Interest on obligations of other state
2. Other Additions:
a. Fixed Date Conformity
b.
c.

3. Total Additions:

Subtractions

4. Income from obligations or securities of the U.S.
5. Disability Income reported as wages
6. Other:
a. Fixed Date Conformity
b.
c.
d.

7. Total Subtractions:

Dept of Taxation can discuss my return with my preparer.

X

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

Your Signature _____ Date _____

Spouse's Signature _____ Date _____

File by May 2, 2005

SUMMARY OF ADJUSTMENTS (from SCH ADJ/CG Part 2)

Total Additions, Penalty and Interest

Addition from 760C OR 760F

Consumer's Use Tax

- 2 •• Total Voluntary Contributions
•• Spouse's Name - Filing Status 3 Only
•

Tax Credit for Low Income Individuals

8. Exemption Information Social Security Number VAGI
a.
b.
c.
d.
e.
f.

g. Total Family VAGI •

9. Total Exemptions •

10. Exemption total on this return

11. Line 10 multiplied by \$300

12. Credit (Lesser of Line 11 above or Page 1, Line 17)

AGE DEDUCTION DETAILS

You

Spouse

PAID TAX PREPARER INFORMATION

Tax Preparer FEIN/PTIN/SSN

Filing Election

Preparer Phone Number

7576407190

Preparer Signature _____ Date _____

MCPHILLIPS, ROBERTS & DEANS, PLC
150 BOUSH STREET, SUITE 1100
NORFOLK, VA 23510

2004 Virginia Schedule FED

Pg 48 of 88



ANDREW COHEN
 RITA COHEN
 3940 MEETING HOUSE ROAD

VIRGINIA BEACH

23455

810

SCHEDULE C, SCHEDULE C-EZ and/or SCHEDULE F INFORMATION

1. Schedule Name	First Schedule Info. C	Second Schedule Info. C
2. Gross Receipts or Sales	NONE	
3. Depreciation / expense deduction		
4. Business Activity Code	711510	236100
5. Business Locality Code		
6. Car and truck expenses	1491 .	
7. Inventory at end of year		1899064 .
8. Number of miles you used your vehicle for: Business	3975	
9. Number of miles you used your vehicle for: Commuting		
10. Number of miles you used your vehicle for: Other	7025	

SCHEDULE 2106 and/or SCHEDULE 2106-EZ INFORMATION

11. Number of miles you used your vehicle for: Business	3975
12. Number of miles you used your vehicle for: Commuting	
13. Number of miles you used your vehicle for: Other	7025
14. Percent of business use of vehicle: Vehicle 1	3614
15. Percent of business use of vehicle: Vehicle 2	

SCHEDULE 4562 INFORMATION

16. Property Used more than 50% in a qualified business use:
 Type of property

17. Date placed in service
 18. Business/investment use percentage

19. Cost or other basis

20. Depreciation deduction

21. Elected section 179 cost

22. Business Locality Code

**2004
Schedule CR****CREDIT COMPUTATION SCHEDULE - See Page 6 for required attachments.
Attach this to your return. See instructions for other required attachments.****ANDREW COHEN & RITA COHEN****PART I - MAXIMUM NONREFUNDABLE CREDITS**

- 1 Enter the total tax computed on your return less the total of Spouse Tax Adjustment, Credit for Low Income Families and Credit for Tax Paid to Another State. The maximum nonrefundable credits allowable on line 107 of Schedule CR may not exceed this amount. 1

15851.

PART II - ENTERPRISE ZONE ACT CREDIT

- 2 **Credit allowable this year from Form 301** (attach Form 301) 2

PART III - NEIGHBORHOOD ASSISTANCE ACT CREDIT

- 3 Authorized amount of Neighborhood Assistance Act Credit 3
- 4 Carryover credit from prior year(s) [attach computation] 4
- 5 Add line 3 and line 4 5
- 6 **Credit allowable this year:** Line 5 or balance of maximum credit available, whichever is less 6
- 7 Carryover credit for 2005: Line 5 less line 6 (applicable only if within 5 year carryover period) 7

PART IV - RECYCLABLE MATERIALS PROCESSING EQUIPMENT CREDIT

- 8 Enter 10% of qualifying recyclable equipment cost 8
- 9 Carryover credit from prior year(s) [attach computation] 9
- 10 Add line 8 and line 9 10
- 11 Enter 40% of tax per return 11
- 12 Maximum recyclable materials processing equipment credit. Line 10 or line 11, whichever is less 12
- 13 **Credit allowable this year:** Line 12 or balance of maximum credit available, whichever is less 13
- 14 Carryover credit for 2005: Line 10 less line 13 (applicable only if within 10 year carryover period) 14

PART V - CONSERVATION TILLAGE EQUIPMENT CREDIT

- 15 Enter 25% of qualifying property cost or \$2,500, whichever is less 15
- 16 Carryover credit from prior year(s) [attach computation] 16
- 17 Add line 15 and line 16 17
- 18 **Credit allowable this year:** Line 17 or balance of maximum credit available, whichever is less 18
- 19 Carryover credit for 2005: Line 17 less line 18 (applicable only if within 5 year carryover period) 19

PART VI - FERTILIZER AND PESTICIDE APPLICATION EQUIPMENT CREDIT

- 20 Enter 25% of current qualifying equipment cost or \$3,750, whichever is less 20
- 21 Carryover credit from prior year(s) [attach computation] 21
- 22 Add line 20 and line 21 22
- 23 **Credit allowable this year:** Line 22 or balance of maximum credit available, whichever is less 23
- 24 Carryover credit for 2005: Line 22 less line 23 (applicable only if within 5 year carryover period) 24

PART VII - RENT REDUCTION PROGRAM CREDIT

- 25 Enter 50% of qualifying rent reductions 25
- 26 Carryover credit from prior year(s) [attach computation] 26
- 27 Add line 25 and line 26 27
- 28 **Credit allowable this year:** Line 27 or balance of maximum credit available, whichever is less 28
- 29 Carryover credit for 2005: line 27 less line 28 (applicable only if within 5 year carryover period) 29

Schedule CR (2004) page 2

See Page 6 for required attachments.



ANDREW COHEN & RITA COHEN

PART VIII - VEHICLE EMISSIONS TESTING EQUIPMENT, CLEAN-FUEL VEHICLE AND CERTAIN REFUELING PROPERTY CREDITS**Clean-fuel vehicle, certain refueling property and qualified electric vehicle credit**

30a **Hybrid vehicle** - Enter 10% of the deduction claimed on your 2004 federal return for a hybrid vehicle, not to exceed \$150 30a _____ make & model: _____

30b **Qualifying Electric Vehicle** - Enter 10% of the cost used to compute the under IRC § 30 for qualified electric vehicles 30b _____

30c **Clean fuel & certain refueling property** - Enter 10% of the federal § 179A deduction for clean fuel and certain refueling properties 30c _____

31 Carryover credit from prior year(s) [attach computation] 31 _____

32 Add lines 30a, 30b, 30c and line 31 32 _____

33 Line 32 or balance of maximum credit available, whichever is less 33 _____ ★

34 Carryover credit for 2005: Line 32 less line 33 (applicable only if within 5 year carryover period) 34 _____

Vehicle emissions testing equipment credit

35 Enter 20% of the purchase or lease price paid during the year for qualified vehicle emissions testing equipment 35 _____

36 Carryover credit from prior year(s) [attach computation] 36 _____

37 Add line 35 and line 36 37 _____

38 Enter the amount from line 37 or the balance of maximum credit available, whichever is less 38 _____ ★

39 Carryover credit for 2005: Line 37 less line 38 (only if within 5 year carryover period) 39 _____

PART IX - MAJOR BUSINESS FACILITY JOB TAX CREDIT

40 **Credit allowable this year from Form 304** (attach Form 304) 40 _____ ★

41 Carryover credit for 2005. Compute on Form 304 if within the 10 year carryover period 41 _____

PART X - FOREIGN SOURCE RETIREMENT INCOME TAX CREDIT

42 Qualifying taxable income on which the tax in the foreign country is based 42 _____

43 Virginia taxable income. Enter amount from line 14 of Form 760, or line 15 of Form 760PY 43 280146.

44 Qualifying tax paid to the foreign country. Enter name of country: _____ 44 _____

45 Virginia income tax. Line 17 of Form 760 or line 17 of Form 760PY 45 15851.

46 Income percentage. Divide line 42 by line 43. Compute to one decimal place, not to exceed 100%. For example, 0.3163 becomes 31.6% 46 _____

47 Multiply line 45 by line 46 47 _____

48 **Credit allowable this year:** Enter the lesser of line 44 or line 47, not to exceed the balance of maximum credit available 48 _____ ★

PART XI - HISTORIC REHABILITATION TAX CREDIT

49 Enter the amount of eligible expenses (attach certificate) 49 _____

50 Multiply the amount on line 49 by 25% 50 _____

51 Carryover credit from prior year(s) [attach computation] 51 _____

52 Add line 50 and line 51 52 _____

53 **Credit allowable this year:** Enter the amount from line 52 or the balance of maximum credit available, whichever is less 53 _____ ★

54 Carryover credit for 2005: Line 52 less line 53. (10 year carryover period) 54 _____

Schedule CR (2004) page 3

See Page 6 for required attachments.

**ANDREW COHEN & RITA COHEN****PART XII - DAY-CARE FACILITY INVESTMENT TAX CREDIT**

55 Enter 25% of eligible expenses, not to exceed \$25,000 55 _____

56 Carryover credit from prior year(s) [attach computation] 56 _____

57 Add line 55 and line 56 57 _____

58 **Credit allowable this year:** Enter the amount from line 57 or the balance of maximum credit available, whichever is less 58 _____

59 Carryover credit for 2005: Line 57 less line 58. (3 year carryover period. See instructions for limitations) 59 _____

PART XIII - LOW-INCOME HOUSING CREDIT

60 Enter allowable credit (attach certification form) 60 _____

60a Carryover credit from prior year(s) [attach computation] 60a _____

60b Add line 60 and line 60a 60b _____

61 **Credit allowable this year:** Enter amount from line 60b or the balance of maximum credit available, whichever is less 61 _____

62 Carryover credit for 2005: Line 60b less line 61 (5 year carryover period) 62 _____

PART XIV - AGRICULTURAL BEST MANAGEMENT PRACTICES TAX CREDIT

63 Enter 25% of qualified expenditures, not to exceed \$17,500 (attach certificate) 63 _____

64 Carryover credit from prior year(s) [attach computation] 64 _____

65 Add line 63 and line 64 65 _____

66 **Credit allowable this year:** Enter amount from line 65 or the balance of maximum credit available, whichever is less 66 _____

67 Carryover credit for 2005: Line 65 less line 66. (5 year carryover period.) 67 _____

PART XV - QUALIFIED EQUITY AND SUBORDINATED DEBT INVESTMENTS TAX CREDIT

68 Enter the amount of qualified equity and subordinated debt investments tax credit authorized by the Virginia Department of Taxation 68 17500.

69 Carryover credit from prior year(s) [attach computation] 69 _____

70 Add line 68 and line 69 70 17500.

71 **Credit allowable this year:** Enter the amount on line 70 or the balance of maximum credit available, whichever is less 71 15851.

72 Carryover credit for 2005: Line 70 less line 71 (15 year carryover period) 72 1649.

PART XVI - WORKER RETRAINING TAX CREDIT

73 Enter amount of worker retraining tax credit authorized by the Virginia Department of Taxation. 73 _____

74 Carryover credit from prior year(s) [attach computation] 74 _____

75 Add line 73 and line 74 75 _____

76 **Credit allowable this year:** Enter the amount from line 75 or the balance of maximum credit available, whichever is less 76 _____

77 Carryover credit for 2005: Line 75 less line 76 (3 year carryover period) 77 _____

PART XVII - WASTE MOTOR OIL BURNING EQUIPMENT CREDIT

78 Enter 50% of the purchase price paid during the taxable year for equipment used exclusively for burning waste motor oil at your facility 78 _____

79 **Credit allowable this year:** Enter the amount from line 78, up to \$5,000 not to exceed balance of maximum credit available 79 _____

Schedule CR (2004) page 4

Pg 52 of 88

See Page 6 for required attachments.

**ANDREW COHEN & RITA COHEN****PART XVIII - CREDIT FOR EMPLOYERS HIRING RECIPIENTS OF TEMPORARY ASSISTANCE
FOR NEEDY FAMILIES****80 NOT FUNDED FOR 2004**

80 XXXXXXXXXXXXXXXX

81 Carryover credit from prior year(s) [attach computation] 81 _____

82 Add line 80 and line 81 82 _____

83 **Credit allowable this year:** Enter amount from line 82 or balance
of maximum credit available, whichever is less 8384 Carryover credit for 2005: Line 82 less line 83
(3 year carryover period) 84 _____**PART XIX - CREDIT FOR EMPLOYERS OF DISABLED INDIVIDUALS****85 EXPIRED 12/31/2002**

85 XXXXXXXXXXXXXXXX

86 Carryover credit from prior year(s) [attach computation] 86 _____

87 Add line 85 and line 86 87 _____

88 **Credit allowable this year:** Enter the amount from line 87 or the
balance of maximum credit available, whichever is less 8889 Carryover credit for 2005: Line 87 less line 88.
(1 year carryover period) 89 _____**PART XX - HOME ACCESSIBILITY FEATURES FOR THE DISABLED TAX CREDIT**90 Enter the amount of the Home Accessibility Features for the Disabled
tax credit authorized by the Virginia Department of Taxation 90 _____

91 Carryover credit from prior year(s) [attach computation] 91 _____

92 Add line 90 and line 91 92 _____

93 **Credit allowable this year:** Enter the amount on line 92
or the balance of maximum credit available, whichever is less 9394 Carryover credit for 2005: line 92 less line 93
(5 year carryover period) 94 _____**PART XXI - RIPARIAN WATERWAY BUFFER CREDIT**95 Enter the amount of Riparian Waterway Buffer tax credit
authorized by the Virginia Department of Forestry (attach
certification) 95 _____

96 Carryover credit from prior year(s) [attach computation] 96 _____

97 Add line 95 and line 96 97 _____

98 **Credit allowable this year:** Enter the amount on line 97
or the balance of maximum credit available, whichever is less 9899 Carryover credit for 2005: Line 97 less line 98
(5 year carryover period) 99 _____**PART XXII - LAND PRESERVATION TAX CREDIT**100 Enter the credit amount originating in 2004 or the amount of
credit transferred to you in 2004 100 _____

101 Carryover credit from prior year(s) [attach computation] 101 _____

101a Add line 100 and line 101 101a _____

101b Enter total credit transferred to others in 2004 101b _____

102 Subtract line 101b from line 101a 102 _____

103 **Credit allowable this year:** Enter the amount from line 102
or the balance of maximum credit available, whichever is less.

Each credit holder cannot claim more than \$100,000 per credit. 103

104 Carryover credit for 2005: line 102 less line 103
(5 year carryover period) 104 _____

Schedule CR (2004) page 5

Pg 53 of 88

See Page 6 for required attachments.



ANDREW COHEN & RITA COHEN

PART XXIII - POLITICAL CONTRIBUTIONS CREDIT

105 Enter 50% of the amount of eligible political contributions subject to a limit of \$25 for individuals or \$50 for married filing jointly . . 105 _____

106 **Credit allowable this year:** Enter the amount on line 105 or the balance of maximum credit available, whichever is less 106

PART XXIV - TOTAL NONREFUNDABLE CREDITS

107 Add lines 2, 6, 13, 18, 23, 28, 33, 38, 40, 48, 53, 58, 61, 66, 71, 76, 79, 83, 88, 93, 98, 103, and 106. If this amount is larger than the amount on line 1, you have claimed excessive nonrefundable credits. 107

15851.

PART XXV - COALFIELD EMPLOYMENT ENHANCEMENT TAX CREDIT

108 Enter 100% of the coalfield employment enhancement tax credit from line 11 of your 2001 Form 306 108

109 Full credit: Enter amount from your 2004 Form 306, line 12 109

110 Excess credit: Enter amount from your 2004 Form 306, line 13 110

111 Total 2001 coalfield employment enhancement tax credit allowable this year: Add line 109 and line 110 111

112 2004 coalfield employment enhancement tax credit earned to be used when completing your 2007 return: Enter the amount from your 2004 Form 306, line 11 112

PART XXVI - TOTAL REFUNDABLE CREDITS

113 Refundable real property enterprise zone act credit from Form 301 113

114 Refundable total coalfield employment enhancement tax credit from line 111 114

115 Enter the total of line 113 and line 114 115

PART XXVII - TOTAL CURRENT YEAR CREDITS

116 Total credits allowable this year. Enter the total of line 107 and line 115 here and on line 23 of form 760, line 18g of form 760PY or line 19g of form 763 116

15851.



ANDREW

COHEN

RITA

COHEN

Your/ Spouse SSN	You/ Spouse	Virginia Withholding	Employer FEIN	Virginia Account Number	Virginia Wages, tips, other comp.
	1	3.			1110.
	1	313.			7654.
	2				150.

Total Virginia Withholding:

SSN

VA Withholding

YOU

316.

SPOUSE

TOTAL NUMBER OF W2'S AND 1099'S

04

AVOID DELAYS in processing your return! Be sure to enter all information including Employer's FEIN.

COHEN

ANDREW'S DREAMLAND, LLC

JSA

**SCHEDULE C
(Form 1040)****Profit or Loss From Business**

(Sole Proprietorship)

OMB No. 1545-0074

2004Attachment
Sequence No. **09**Department of the Treasury
Internal Revenue Service

▶ Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

▶ Attach to Form 1040 or 1041. ▶ See Instructions for Schedule C (Form 1040).

Name of proprietor

RITA COHEN

Social security number (SSN)

A Principal business or profession, including product or service (see page C-2 of the instructions)**B** Enter code from pages C-7, 8, & 9**INDEPENDENT ARTISTS, WRITERS, PERFORMERS**▶ **711510****C** Business name. If no separate business name, leave blank.**D** Employer ID number (EIN), if any**RITA A. COHEN****E** Business address (including suite or room no.) ▶ **3940 MEETING HOUSE ROAD**City, town or post office, state, and ZIP code **VIRGINIA BEACH, VA. 23455****F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶**G** Did you "materially participate" in the operation of this business during 2004? If "No," see page C-3 for limit on losses ☒ Yes ☐ No**H** If you started or acquired this business during 2004, check here ▶**Part I Income**

1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here ▶ <input type="checkbox"/>	1	NONE
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	NONE
4 Cost of goods sold (from line 42 on page 2)	4	
5 Gross profit. Subtract line 4 from line 3	5	NONE
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)	6	
7 Gross income. Add lines 5 and 6 ▶	7	NONE

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8		19 Pension and profit-sharing plans	19	
9 Car and truck expenses (see page C-3) . STMT. 2.	9	1,491.	20 Rent or lease (see page C-5):		
10 Commissions and fees	10		a Vehicles, machinery, and equipment	20a	
11 Contract labor (see page C-4)	11		b Other business property	20b	
12 Depletion	12		21 Repairs and maintenance	21	
13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13		22 Supplies (not included in Part III)	22	
14 Employee benefit programs (other than on line 19)	14		23 Taxes and licenses	23	
15 Insurance (other than health)	15		24 Travel, meals, and entertainment:		
16 Interest:			a Travel	24a	5,024.
a Mortgage (paid to banks, etc.)	16a		b Meals and entertainment		117.
b Other	16b		c Enter nondeduct- ible amount in- cluded on line 24b (see page C-5)		59.
17 Legal and professional services	17		d Subtract line 24c from line 24b	24d	58.
18 Office expense.	18		25 Utilities	25	
			26 Wages (less employment credits)	26	
			27 Other expenses (from line 48 on page 2).	27	5,637.

28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns ▶ **12,210.****29** Tentative profit (loss). Subtract line 28 from line 7 **-12,210.****30** Expenses for business use of your home. Attach Form 8829 **30****31** Net profit or (loss). Subtract line 30 from line 29.

- If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.

- If a loss, you must go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see page C-6).

- If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.

- If you checked 32b, you must attach Form 6198.

31 **-12,210.****32a** ☒ All investment is at risk.**32b** ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule C (Form 1040) 2004

Part III Cost of Goods Sold (see page C-6)

33	Method(s) used to value closing inventory:	a <input type="checkbox"/> Cost	b <input type="checkbox"/> Lower of cost or market	c <input type="checkbox"/> Other (attach explanation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35		
36	Purchases less cost of items withdrawn for personal use	36		
37	Cost of labor. Do not include any amounts paid to yourself	37		
38	Materials and supplies	38		
39	Other costs	39		
40	Add lines 35 through 39	40		
41	Inventory at end of year	41		
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42		

Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-4 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month, day, year) ►		
44	Of the total number of miles you drove your vehicle during 2004, enter the number of miles you used your vehicle for:		
	a Business	b Commuting	c Other
45	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
46	Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
47 a	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b	If "Yes," is the evidence written?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

AUDITION EXPENSES	220.
VOICE TRAINING	730.
SHEET MUSIC	449.
COSTUMES	2,325.
MISCELLANEOUS	465.
MAKE UP AND HAIR	1,132.
PICTURES	26.
PIANO ACCOMPANIEST	290.
48 Total other expenses. Enter here and on page 1, line 27	5,637.

**SCHEDULE C
(Form 1040)****Profit or Loss From Business**

(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

▶ Attach to Form 1040 or 1041.

▶ See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2004Attachment
Sequence No. **09**Department of the Treasury
Internal Revenue Service

Name of proprietor

ANDREW COHEN

Social security number (SSN)

A Principal business or profession, including product or service (see page C-2 of the instructions)**B** Enter code from pages C-7, 8, & 9**RESIDENTIAL BUILDING CONSTRUCTION**▶ **236100****C** Business name. If no separate business name, leave blank.**D** Employer ID number (EIN), if any**ANDREW'S DREAMLAND, LLC****61-1441435****E** Business address (including suite or room no.) ▶ **3940 MEETING HOUSE DRIVE**City, town or post office, state, and ZIP code **VIRGINIA BEACH, VA. 23455****F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶**G** Did you "materially participate" in the operation of this business during 2004? If "No," see page C-3 for limit on losses ☒ Yes ☐ No**H** If you started or acquired this business during 2004, check here ▶ ☐**Part I Income**

1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here ▶ <input type="checkbox"/>	1	
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	
4 Cost of goods sold (from line 42 on page 2)	4	
5 Gross profit. Subtract line 4 from line 3	5	
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)	6	
7 Gross income. Add lines 5 and 6 ▶	7	

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8		19 Pension and profit-sharing plans	19	
9 Car and truck expenses (see page C-3)	9		20 Rent or lease (see page C-5):		
10 Commissions and fees	10		a Vehicles, machinery, and equipment	20a	
11 Contract labor (see page C-4)	11		b Other business property	20b	
12 Depletion	12		21 Repairs and maintenance	21	
13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13		22 Supplies (not included in Part III)	22	
14 Employee benefit programs (other than on line 19)	14		23 Taxes and licenses	23	50.
15 Insurance (other than health)	15		24 Travel, meals, and entertainment:		
16 Interest:			a Travel	24a	
a Mortgage (paid to banks, etc.)	16a		b Meals and entertainment		
b Other	16b		c Enter nondeduct- ible amount in- cluded on line 24b (see page C-5)		
17 Legal and professional services	17	890.	d Subtract line 24c from line 24b	24d	
18 Office expense.	18	170.	25 Utilities	25	
			26 Wages (less employment credits)	26	
			27 Other expenses (from line 48 on page 2).	27	1,523.
28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns ▶	28			28	2,633.
29 Tentative profit (loss). Subtract line 28 from line 7	29			29	-2,633.
30 Expenses for business use of your home. Attach Form 8829	30			30	

31 Net profit or (loss). Subtract line 30 from line 29.

- If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.

- If a loss, you must go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see page C-6).

- If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.

- If you checked 32b, you must attach Form 6198.

32a ☒ All investment is at risk.
32b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule C (Form 1040) 2004

Part III Cost of Goods Sold (see page C-6)

33	Method(s) used to value closing inventory:	a <input checked="" type="checkbox"/> Cost	b <input type="checkbox"/> Lower of cost or market	c <input type="checkbox"/> Other (attach explanation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	1,388,351.	
36	Purchases less cost of items withdrawn for personal use	36		
37	Cost of labor. Do not include any amounts paid to yourself	37		
38	Materials and supplies	38		
39	Other costs SEE STATEMENT 3	39	510,713.	
40	Add lines 35 through 39	40	1,899,064.	
41	Inventory at end of year	41	1,899,064.	
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42		

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-4 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month, day, year) ► _____	
44	Of the total number of miles you drove your vehicle during 2004, enter the number of miles you used your vehicle for:	
	a Business _____	b Commuting _____
	c Other _____	
45	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No
46	Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes <input type="checkbox"/> No
47 a	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

CONTINUING EDUCATION	735.
AMORTIZATION	788.
48 Total other expenses. Enter here and on page 1, line 27	48 1,523.

SUPPLEMENT TO VIRGINIA FORM 760CG

=====

FEDERAL INCOME AND ADJUSTMENTS INFORMATION

WAGES, SALARIES, TIPS, ETC.	8,914.
TAXABLE INTEREST INCOME	467.
DIVIDEND INCOME	46,735.
TAXABLE REFUNDS OF STATE & LOCAL INCOME TAX	1,678.
BUSINESS INCOME (LOSS)	-14,843.
CAPITAL GAIN (LOSS)	295,151.

TOTAL INCOME	338,102.
IRA DEDUCTION	6,000.

TOTAL ADJUSTMENTS TO INCOME	6,000.
FEDERAL ADJUSTED GROSS INCOME	-----
(FORM 760, LINE 1)	332,102.
	=====

SUPPLEMENT TO SCHEDULE C

=====

CAR AND TRUCK EXPENSES - SCHEDULE C, LINE 9

=====

STANDARD MILEAGE RATE METHOD

BUSINESS NAME: RITA A. COHEN

VEHICLE 1

BUSINESS MILES

3,975.
X 0.375

STANDARD MILEAGE FOR THIS VEHICLE

1,491.

TOTAL TO SCHEDULE C, LINE 9

1,491.
=====

SUPPLEMENT TO SCHEDULE C

=====

OTHER COSTS - SCH. C PART III, LINE 39

=====

BUSINESS NAME:	ANDREW'S DREAMLAND, LLC	
CONSTRUCTION IN PROGRESS		475,876.
CAPITALIZED INTEREST		34,837.

TOTAL TO SCHEDULE C, LINE 39		510,713.
		=====

McPHILLIPS, ROBERTS & DEANS, PLC

CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS

TOWN POINT CENTER, SUITE 1100
NORFOLK, VIRGINIA 23510

POST OFFICE BOX 1180

AMERICAN INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

PAVILION CENTER, SUITE 602
VIRGINIA BEACH, VIRGINIA 23451

NORFOLK, VIRGINIA 23501-1180

VIRGINIA SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

(757) 640-7190

NATIONAL ASSOCIATED
CERTIFIED PUBLIC
ACCOUNTING FIRMS

FAX (757) 640-7297

ANDREW COHEN & RITA COHEN
INSTRUCTIONS FOR FILING FORM
760

2004 VIRGINIA RESIDENT INCOME TAX RETURN

SIGNATURE..

THE ORIGINAL RETURN SHOULD BE SIGNED (USE FULL NAME) AND DATED ON
PAGE 2 BY THE TAXPAYER AND SPOUSE.

OVERPAYMENT..

YOUR RETURN SHOWS A \$6,944. OVERPAYMENT. OF THIS AMOUNT, NONE WILL BE
REFUNDED TO YOU, AND \$6,944. HAS BEEN APPLIED TO YOUR 2005 ESTIMATED
TAX.

FILING..

FILE YOUR SIGNED RETURN BY MAY 2, 2005 WITH:

DEPARTMENT OF TAXATION
P.O. BOX 760
RICHMOND, VIRGINIA 23218-0760

MAILING..

YOUR RETURN SHOULD BE MAILED BY EITHER REGISTERED OR CERTIFIED
MAIL, WITH THE SENDER'S RECEIPT POSTMARKED TO PROVE MAILING BEFORE
THE DUE DATE.

McPHILLIPS, ROBERTS & DEANS, PLC

CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS

TOWN POINT CENTER, SUITE 1100
NORFOLK, VIRGINIA 23510

POST OFFICE BOX 1180

AMERICAN INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

NORFOLK, VIRGINIA 23501-1180

VIRGINIA SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTSPAVILION CENTER, SUITE 602
VIRGINIA BEACH, VIRGINIA 23451

(757) 640-7190

NATIONAL ASSOCIATED
CERTIFIED PUBLIC
ACCOUNTING FIRMS

FAX (757) 640-7297

**ANDREW COHEN & RITA COHEN
INSTRUCTIONS FOR FILING FORM
760ES****2005 VIRGINIA ESTIMATED INCOME TAX PAYMENT VOUCHER****PAYMENT OF ESTIMATED TAX..**THE APPROPRIATE VOUCHER FORM SHOULD ACCOMPANY EACH PAYMENT AS
FOLLOWS...

VOUCHER	ON OR BEFORE-	AMOUNT
1	MAY 2, 2005	\$ NONE
2	JUNE 15, 2005	\$ NONE
3	SEPTEMBER 15, 2005	\$ 3,046.
4	JANUARY 17, 2006	\$ 3,330.

		6,376.
OVERPAYMENT OF 2004 INCOME TAX CREDITED AGAINST 2005 TAX		6,944.

TOTAL 2005 ESTIMATED TAX PAYMENTS		\$ 13,320.
ESTIMATED INCOME TAX TO BE WITHHELD IN 2005 ...		2,109.
ESTIMATED CREDITS		-----
TOTAL ESTIMATE OF 2005 INCOME TAX		\$ 15,429.
		=====

FILING..

THE FIRST VOUCHER, TOGETHER WITH YOUR CHECK, SHOULD BE FILED WITH:

DEPARTMENT OF TAXATION
P.O. BOX 1478
RICHMOND, VIRGINIA 23218-1478

ALL REMAINING VOUCHERS SHOULD BE FILED WITH:

DEPARTMENT OF TAXATION
P.O. BOX 1478
RICHMOND, VIRGINIA 23218-1478YOUR SOCIAL SECURITY NUMBER AND "2005 ESTIMATED TAX"
SHOULD BE INDICATED ON EACH CHECK. CHECKS SHOULD BE MADE
PAYABLE TO THE TREASURER (CITY OR COUNTY).

2005 ESTIMATED INCOME TAX WORKSHEET FOR INDIVIDUALS**PART I - COMPUTE YOUR ESTIMATED 2005 VIRGINIA INCOME TAX**

See the instruction book for the income tax return you will file to determine the amounts for lines 1 through 4.

1. Expected Virginia ADJUSTED GROSS INCOME subject to tax in 2005 (includes the age deduction plus additions to and subtractions from federal adjusted gross income)

See Section I on page 1 to see if you are required to file Form 760ES 1

- 2a If you will itemize deductions on your 2005 federal return, enter the estimated total of those deductions, less state and local tax (Fixed Date Conformity adjustments should be made where applicable). 2a

OR

- 2b If you will not itemize deductions, enter the standard deduction (updated) amount for your filing status

Single: \$3,000, Married, filing joint or combined return: \$6,000, Married, filing separately: \$3,000 2b

3. Expected amount of qualifying child and dependent care expenses 3

4. Personal exemptions (Personal exemptions X \$900. Exemptions for "65 or over" & "Blind" X \$800) 4

5. Add line 2a OR line 2b, line 3 and line 4 5

6. ESTIMATED Virginia TAXABLE INCOME (line 1 less line 5) 6

7. Virginia INCOME TAX for amount on Line 6 (See Tax Rate Schedule on page 2, Section III) 7

8. TAX ADJUSTMENTS (See Tax Credits and Adjustments on page 2, Section III) 8

9. YOUR ESTIMATED 2005 VIRGINIA INCOME TAX (line 7 less line 8) 9

10. TOTAL ESTIMATED 2005 VIRGINIA INCOME TAX (line 9, column A plus column B) 10
- 15,391.**

See Section I on page 1 before continuing to see if you are required to make estimated income tax payments.

PART II - COMPUTE YOUR ESTIMATED INCOME TAX PAYMENTS

11. Estimated 2005 Virginia income tax (Individuals: Enter amount from line 10 above. Estates and Trusts: Enter amount

from line 6 of the worksheet for estates and trusts on page 4) 11 **15,391.**

12. Amount you estimate will be withheld from your wages for the year (Estates and Trusts: Enter 0) 12
- 2,109.**

13. Estimated income tax due (line 11 less line 12) "ROUNDED" 13
- 13,320.**

14. Enter the number of payments required (See Section II on page 1 or the Payment Schedule below) 14
- 4**

- 15.
- INSTALLMENT PAYMENT AMOUNT.**
- Divide the amount on line 13 by the number of payments on line 14.

(If you had a 2004 overpayment credit, subtract the amount of the overpayment credit that you are applying to this installment.) Enter the amount here and on Form 760ES. Attach your check or money order for this amount* . 15

*To pay electronically, see our web site www.tax.virginia.gov. Use the estimated tax payment record section on page 4 to record your tax payments.**PAYMENT SCHEDULE**

The estimated income tax return and payment of an individual, fiduciary, estate or trust, other than a self-employed farmer, fisherman, or merchant seaman is to be filed on or before May 1 of the taxable year, unless the requirements to file are not met until after April 15. Use the table below to determine the number and amount of each installment payment. (Fiscal year filers substitute the corresponding fiscal year months for the months specified in this table.)

IF THE REQUIREMENTS ARE FIRST MET IN THE TAXABLE YEAR-	NUMBER OF PAYMENTS REQUIRED	FILE FORM 760ES ON OR BEFORE	AND USE VOUCHER NUMBER	THE FOLLOWING PERCENTAGES OF THE ESTIMATED TAX ARE TO BE PAID ON OR BEFORE -			
				May 1	June 15	September 15	January 15
on or before April 15th	4	May 1, 2005	1	25%	25%	25%	25%
after April 15th and before June 2nd	3	June 15, 2005	2	• • • • •	33 1/3%	33 1/3%	33 1/3%
after June 1st and before Sept. 2nd	2	Sept. 15, 2005	3	• • • • •	• • • • •	50%	50%
after Sept. 1st and before Dec. 31st	1	Jan. 15, 2006	4	• • • • •	• • • • •	• • • • •	100%

1062 4B5620 2.000

2005 FORM 760ES - Voucher

1

(DOC ID 762)

VIRGINIA ESTIMATED INCOME TAX PAYMENT
VOUCHER FOR INDIVIDUALS, ESTATES & TRUSTS

DUE DATE: 05/02/05

First time filers or address
change check here

LOCALITY NO.

FOR OFFICE USE

810

Amount of payment

NONE

Your account number

Spouse's account number

Make your check or money order payable to the
Treasurer of the city or county in which you live.
If this is your first payment for this taxable year, CHECK
BOX and mail payment to your Commissioner of the
Revenue, Director of Finance or Director of Tax Admin-
istration. Mail all other vouchers to the Treasurer.

FISCAL YEAR FILERS: BEGINNING MONTH:

Check here if filing for an estate or trust.

Do not write below this line.

ANDREW COHEN & RITA COHEN
3940 MEETING HOUSE ROAD

VIRGINIA BEACH, VA 23455

Daytime Phone Number

7574608625

1062 4B5621 1.000

2005 FORM 760ES - Voucher
(DOC ID 762)

2

VIRGINIA ESTIMATED INCOME TAX PAYMENT
VOUCHER FOR INDIVIDUALS, ESTATES & TRUSTS

DUE DATE: 06/15/05

First time filers or address
change check here

LOCALITY NO.

FOR OFFICE USE

810

Amount of payment

NONE

Your account number

Spouse's account number

ANDREW COHEN & RITA COHEN
3940 MEETING HOUSE ROAD

VIRGINIA BEACH, VA 23455

Make your check or money order payable to the
Treasurer of the city or county in which you live.
If this is your first payment for this taxable year, CHECK
BOX and mail payment to your Commissioner of the
Revenue, Director of Finance or Director of Tax Admin-
istration. Mail all other vouchers to the Treasurer.

FISCAL YEAR FILERS: BEGINNING MONTH:

Check here if filing for an estate or trust.

Do not write below this line.

Daytime Phone Number

7574608625

1062 4B5621 1.000

2005 FORM 760ES - Voucher

3

(DOC ID 762)

VIRGINIA ESTIMATED INCOME TAX PAYMENT
VOUCHER FOR INDIVIDUALS, ESTATES & TRUSTS

DUE DATE: **09/15/05**

First time filers or address
change check here

LOCALITY NO.

FOR OFFICE USE

810

Amount of payment

3046.

Your account number

Spouse's account number

**ANDREW COHEN & RITA COHEN
3940 MEETING HOUSE ROAD**

VIRGINIA BEACH, VA 23455

Make your check or money order payable to the
Treasurer of the city or county in which you live.
If this is your first payment for this taxable year, **CHECK
BOX** and mail payment to your Commissioner of the
Revenue, Director of Finance or Director of Tax Admin-
istration. Mail all other vouchers to the Treasurer.

FISCAL YEAR FILERS: BEGINNING MONTH:

Check here if filing for an estate or trust.

Do not write below this line.

Daytime Phone Number

7574608625

1062 4B5621 1.000

2005 FORM 760ES - Voucher

4

(DOC ID 762)

VIRGINIA ESTIMATED INCOME TAX PAYMENT
VOUCHER FOR INDIVIDUALS, ESTATES & TRUSTS

DUE DATE: **01/17/06**

First time filers or address
change check here

LOCALITY NO.

FOR OFFICE USE

810

Amount of payment

3330 .

Your account number

Spouse's account number

Make your check or money order payable to the
Treasurer of the city or county in which you live.
If this is your first payment for this taxable year, **CHECK
BOX** and mail payment to your Commissioner of the
Revenue, Director of Finance or Director of Tax Admin-
istration. Mail all other vouchers to the Treasurer.

FISCAL YEAR FILERS: BEGINNING MONTH:

Check here if filing for an estate or trust.

Do not write below this line.

**ANDREW COHEN & RITA COHEN
3940 MEETING HOUSE ROAD**

VIRGINIA BEACH, VA 23455

Daytime Phone Number

7574608625

Pg 69 of 88
2005 ESTIMATED INCOME TAX WORKSHEET
For Estates and Trusts

1	Expected federal taxable income of the estate or trust	1		
2	Fiduciary's share of Virginia modifications	2		
3	Estimated Virginia taxable income (line 1 less line 2)	3		
4	Virginia income tax for amount on line 3 (See Section III)	4		
5	Tax credits (See Section III)	5		
6	ESTIMATE OF THE FIDUCIARY OR ESTATE INCOME TAX (line 4 less line 5)	6		

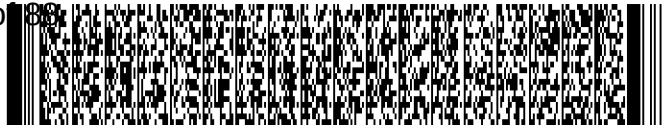
See Section I on page 1 to see if you meet the estimated tax filing requirements. If you do, enter the result of line 6 above on line 11 of the estimated income tax worksheet on page 3, then complete the rest of the worksheet to determine the amount of your installment payment.

IMPORTANT:

Before filing the estimated income tax voucher, verify that the federal employer identification number of the estate or trust is in the "Your Social Security Number or FEIN" block. **Do not enter a social security number.**

2005 ESTIMATED TAX PAYMENT RECORD

PAYMENT MADE WITH	DATE	CHECK OR MONEY ORDER NO.	CHECK OR MONEY ORDER PAYMENT AMOUNT	OVERPAYMENT CREDIT APPLIED	TOTAL AMOUNT PAID
VOUCHER 1			NONE	3,330.	3,330.
VOUCHER 2			NONE	3,330.	3,330.
VOUCHER 3			3,046.	284.	3,330.
VOUCHER 4			3,330.		3,330.
TOTALS			6,376.	6,944.	13,320.



ANDREW COHEN
RITA COHEN
3940 MEETING HOUSE ROAD

VIRGINIA BEACH VA 23455

Filing Status: 2

Head of Household:

Exemptions 65 and over Blind Dependents Total

Yourself 1 2 4
Spouse 1

Vendor ID: • 1062

1. Fed Adj Gross Income • 332102.

2. Additions, see pg 2, line 3 •

3. Subtotal 332102.

4a. Age Deduction - You •

4b. Age Deduction - Spouse •

5. Soc Sec & Tier 1 Railroad •

6. State Inc Tax Overpayment • 1678.

7. Other Subtractions, see pg 2, line 7 • 8000.

8. Subtotal Subtractions • 9678.

9. Total VAGI 322424.

10a. Federal Sch. A Itemized Deductions 53182.

10b. State/Local Income Tax • 6104.

10. Deductions • 47078.

11. Exemptions 3200.

12. Child/Dependent Care •

13. Subtotal 50278.

14. VA Taxable Income 272146.

15. Tax Amt. 15391.

16. Spouse Tax Adjustment •

Name or Filing Change:

Accelerated Refund:

Address Change:

Amended:

NOL:

Virginia Return Not Filed Last Year:

Locality: • 810

Your SSN COHE •

Spouse's SSN COHE •

16a. Your VAGI • 341261.

16b. Spouse's VAGI • -18837.

17. Net Tax 15391.

18a. Your Withholding • 316.

18b. Spouse's Withholding •

19. Estimated Payments • 6628.

20. Extension Payments •

21. Credit for Low Income •

22. Credit tax paid another state •

23. Other Credits • 15391.

24. Total Payments /Credits 22335.

25. Tax you Owe •

26. Overpayment Amount • 6944.

27. Amount to Credit to Next Year's Tax • 6944.

28. Adjustments/Contributions •
Amount You Owe:

Paid by Credit Card •
(Enter X)

Refund: ★

Bank Routing Number •

Bank Account Number •

ANDREW COHEN

ADDITIONAL FILING INFORMATION

Farming/Fishing, Merchant Seaman: Coalfield Enhancement
Taxpayer Deceased: Fixed Date Conformity:
Dependent on another's return: Overseas when due:

Preparer Info 541921942
Phone You 7574608625

Spouse

Additions - SCH ADJ/CG - Part 1

1. Interest on obligations of other state
2. Other Additions:
a. Fixed Date Conformity
b.
c.

3. Total Additions:

Subtractions

4. Income from obligations or securities of the U.S.
5. Disability Income reported as wages
6. Other:
a. Fixed Date Conformity
b. 00
c. SEE STATEMENT 2
d.

7. Total Subtractions: 8000.

Dept of Taxation can discuss my return with my preparer.

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

Your Signature _____ Date _____

Spouse's Signature _____ Date _____

File by May 2, 2005

SUMMARY OF ADJUSTMENTS (from SCH ADJ/CG Part 2)

Total Additions, Penalty and Interest

Addition from 760C OR 760F

Consumer's Use Tax

- 2 •• Total Voluntary Contributions
•• Spouse's Name - Filing Status 3 Only
•

Tax Credit for Low Income Individuals

8. Exemption Information Social Security Number VAGI
a.
b.
c.
d.
e.
f.

g. Total Family VAGI •

9. Total Exemptions •

10. Exemption total on this return

11. Line 10 multiplied by \$300

12. Credit (Lesser of Line 11 above or Page 1, Line 17)

AGE DEDUCTION DETAILS

You

Spouse

PAID TAX PREPARER INFORMATION

Tax Preparer FEIN/PTIN/SSN

Filing Election

Preparer Phone Number 7576407190

Preparer Signature _____ Date _____

MCPHILLIPS, ROBERTS & DEANS, PLC
150 BOUSH STREET, SUITE 1100
NORFOLK, VA 23510

ANDREW

COHEN

Credit for Tax Paid to Another State

Border State Rule

13a. Enter the filing status claimed on the other state's tax return.

13b. Enter the number below to identify the person claiming the credit
1. You 2. Spouse 3. Joint

13. Qualifying taxable income on which the other state's tax is based

14. Virginia Taxable Income

15. Qualifying tax owed to the other state
a. Name of state:

16. Virginia Income Tax

17. Income percentage

18. Virginia Income Tax multiplied by Income percentage

19. Credit Allowed

Adjustments to Amount of Tax

20. Addition to Tax
a. Addition from Form 760C

b. Addition from Form 760F

21. Penalty
a. Late Filing Penalty

b. Extension Penalty

22. Interest

23. Consumer's Use Tax

24. Voluntary Contributions from overpaid taxes

a.

b.

25. Other Voluntary Contributions

a.

b.

School Foundation Contributions

c.

d.

26. Total Adjustments

Amended Returns

27. Amount paid with original return, plus additional tax paid after it was filed

28. Add line 27 from above and line 24 from Form 760, enter here

29. Overpayment, if any, as shown on original return or as previously adjusted

30. Subtract line 29 from line 28

31. Tax You Owe

32. Tax You Overpaid

Credit for Political Contributions
From Part XXIII, of Schedule CR

105. Enter 50% of the amount of eligible political contributions

106. Credit allowable this year

If the Credit for Political Contributions is the **ONLY** credit claimed on Schedule CR, you are not required to send the Schedule CR with your return.

AVOID DELAYS. If this schedule contains return information always submit with your return.

2004 Virginia Schedule FED

Pg 73 of 88



ANDREW COHEN
 RITA COHEN
 3940 MEETING HOUSE ROAD

VIRGINIA BEACH

23455

810

SCHEDULE C, SCHEDULE C-EZ and/or SCHEDULE F INFORMATION

1. Schedule Name	First Schedule Info. C	Second Schedule Info. C
2. Gross Receipts or Sales	NONE	
3. Depreciation / expense deduction		
4. Business Activity Code	711510	236100
5. Business Locality Code		
6. Car and truck expenses	1491 .	
7. Inventory at end of year		1899064 .
8. Number of miles you used your vehicle for: Business	3975	
9. Number of miles you used your vehicle for: Commuting		
10. Number of miles you used your vehicle for: Other	7025	

SCHEDULE 2106 and/or SCHEDULE 2106-EZ INFORMATION

11. Number of miles you used your vehicle for: Business	3975
12. Number of miles you used your vehicle for: Commuting	
13. Number of miles you used your vehicle for: Other	7025
14. Percent of business use of vehicle: Vehicle 1	3614
15. Percent of business use of vehicle: Vehicle 2	

SCHEDULE 4562 INFORMATION

16. Property Used more than 50% in a qualified business use:
 Type of property

17. Date placed in service
 18. Business/investment use percentage

19. Cost or other basis

20. Depreciation deduction

21. Elected section 179 cost

22. Business Locality Code

2004

Schedule CR

CREDIT COMPUTATION SCHEDULE - See Page 6 for required attachments.
Attach this to your return. See instructions for other required attachments.

**ANDREW COHEN & RITA COHEN****PART I - MAXIMUM NONREFUNDABLE CREDITS**

- 1 Enter the total tax computed on your return less the total of Spouse Tax Adjustment, Credit for Low Income Families and Credit for Tax Paid to Another State. The maximum nonrefundable credits allowable on line 107 of Schedule CR may not exceed this amount. 1

15391.

PART II - ENTERPRISE ZONE ACT CREDIT

- 2 **Credit allowable this year from Form 301** (attach Form 301) 2

PART III - NEIGHBORHOOD ASSISTANCE ACT CREDIT

- 3 Authorized amount of Neighborhood Assistance Act Credit 3 _____
- 4 Carryover credit from prior year(s) [attach computation] 4 _____
- 5 Add line 3 and line 4 5 _____
- 6 **Credit allowable this year:** Line 5 or balance of maximum credit available, whichever is less 6 _____
- 7 Carryover credit for 2005: Line 5 less line 6 (applicable only if within 5 year carryover period) 7 _____

PART IV - RECYCLABLE MATERIALS PROCESSING EQUIPMENT CREDIT

- 8 Enter 10% of qualifying recyclable equipment cost 8 _____
- 9 Carryover credit from prior year(s) [attach computation] 9 _____
- 10 Add line 8 and line 9 10 _____
- 11 Enter 40% of tax per return 11 _____
- 12 Maximum recyclable materials processing equipment credit. Line 10 or line 11, whichever is less 12 _____
- 13 **Credit allowable this year:** Line 12 or balance of maximum credit available, whichever is less 13 _____
- 14 Carryover credit for 2005: Line 10 less line 13 (applicable only if within 10 year carryover period) 14 _____

PART V - CONSERVATION TILLAGE EQUIPMENT CREDIT

- 15 Enter 25% of qualifying property cost or \$2,500, whichever is less 15 _____
- 16 Carryover credit from prior year(s) [attach computation] 16 _____
- 17 Add line 15 and line 16 17 _____
- 18 **Credit allowable this year:** Line 17 or balance of maximum credit available, whichever is less 18 _____
- 19 Carryover credit for 2005: Line 17 less line 18 (applicable only if within 5 year carryover period) 19 _____

PART VI - FERTILIZER AND PESTICIDE APPLICATION EQUIPMENT CREDIT

- 20 Enter 25% of current qualifying equipment cost or \$3,750, whichever is less 20 _____
- 21 Carryover credit from prior year(s) [attach computation] 21 _____
- 22 Add line 20 and line 21 22 _____
- 23 **Credit allowable this year:** Line 22 or balance of maximum credit available, whichever is less 23 _____
- 24 Carryover credit for 2005: Line 22 less line 23 (applicable only if within 5 year carryover period) 24 _____

PART VII - RENT REDUCTION PROGRAM CREDIT

- 25 Enter 50% of qualifying rent reductions 25 _____
- 26 Carryover credit from prior year(s) [attach computation] 26 _____
- 27 Add line 25 and line 26 27 _____
- 28 **Credit allowable this year:** Line 27 or balance of maximum credit available, whichever is less 28 _____
- 29 Carryover credit for 2005: line 27 less line 28 (applicable only if within 5 year carryover period) 29 _____

Schedule CR (2004) page 2

Pg 75 of 88

See Page 6 for required attachments.



ANDREW COHEN & RITA COHEN

PART VIII - VEHICLE EMISSIONS TESTING EQUIPMENT, CLEAN-FUEL VEHICLE AND CERTAIN REFUELING PROPERTY CREDITS**Clean-fuel vehicle, certain refueling property and qualified electric vehicle credit**

30a **Hybrid vehicle** - Enter 10% of the deduction claimed on your 2004 federal return for a hybrid vehicle, not to exceed \$150 30a _____ make & model: _____

30b **Qualifying Electric Vehicle** - Enter 10% of the cost used to compute the under IRC § 30 for qualified electric vehicles 30b _____

30c **Clean fuel & certain refueling property** - Enter 10% of the federal § 179A deduction for clean fuel and certain refueling properties 30c _____

31 Carryover credit from prior year(s) [attach computation] 31 _____

32 Add lines 30a, 30b, 30c and line 31 32 _____

33 Line 32 or balance of maximum credit available, whichever is less 33 _____ ★

34 Carryover credit for 2005: Line 32 less line 33 (applicable only if within 5 year carryover period) 34 _____

Vehicle emissions testing equipment credit

35 Enter 20% of the purchase or lease price paid during the year for qualified vehicle emissions testing equipment 35 _____

36 Carryover credit from prior year(s) [attach computation] 36 _____

37 Add line 35 and line 36 37 _____

38 Enter the amount from line 37 or the balance of maximum credit available, whichever is less 38 _____ ★

39 Carryover credit for 2005: Line 37 less line 38 (only if within 5 year carryover period) 39 _____

PART IX - MAJOR BUSINESS FACILITY JOB TAX CREDIT

40 **Credit allowable this year from Form 304** (attach Form 304) 40 _____ ★

41 Carryover credit for 2005. Compute on Form 304 if within the 10 year carryover period 41 _____

PART X - FOREIGN SOURCE RETIREMENT INCOME TAX CREDIT

42 Qualifying taxable income on which the tax in the foreign country is based 42 _____

43 Virginia taxable income. Enter amount from line 14 of Form 760, or line 15 of Form 760PY 43 272146.

44 Qualifying tax paid to the foreign country. Enter name of country: _____ 44 _____

45 Virginia income tax. Line 17 of Form 760 or line 17 of Form 760PY 45 15391.

46 Income percentage. Divide line 42 by line 43. Compute to one decimal place, not to exceed 100%. For example, 0.3163 becomes 31.6% 46 _____

47 Multiply line 45 by line 46 47 _____

48 **Credit allowable this year:** Enter the lesser of line 44 or line 47, not to exceed the balance of maximum credit available 48 _____ ★

PART XI - HISTORIC REHABILITATION TAX CREDIT

49 Enter the amount of eligible expenses (attach certificate) 49 _____

50 Multiply the amount on line 49 by 25% 50 _____

51 Carryover credit from prior year(s) [attach computation] 51 _____

52 Add line 50 and line 51 52 _____

53 **Credit allowable this year:** Enter the amount from line 52 or the balance of maximum credit available, whichever is less 53 _____ ★

54 Carryover credit for 2005: Line 52 less line 53. (10 year carryover period) 54 _____

Schedule CR (2004) page 3

See Page 6 for required attachments.

**ANDREW COHEN & RITA COHEN****PART XII - DAY-CARE FACILITY INVESTMENT TAX CREDIT**

55 Enter 25% of eligible expenses, not to exceed \$25,000 55 _____

56 Carryover credit from prior year(s) [attach computation] 56 _____

57 Add line 55 and line 56 57 _____

58 **Credit allowable this year:** Enter the amount from line 57 or the balance of maximum credit available, whichever is less 58 _____

59 Carryover credit for 2005: Line 57 less line 58. (3 year carryover period. See instructions for limitations) 59 _____

PART XIII - LOW-INCOME HOUSING CREDIT

60 Enter allowable credit (attach certification form) 60 _____

60a Carryover credit from prior year(s) [attach computation] 60a _____

60b Add line 60 and line 60a 60b _____

61 **Credit allowable this year:** Enter amount from line 60b or the balance of maximum credit available, whichever is less 61 _____

62 Carryover credit for 2005: Line 60b less line 61 (5 year carryover period) 62 _____

PART XIV - AGRICULTURAL BEST MANAGEMENT PRACTICES TAX CREDIT

63 Enter 25% of qualified expenditures, not to exceed \$17,500 (attach certificate) 63 _____

64 Carryover credit from prior year(s) [attach computation] 64 _____

65 Add line 63 and line 64 65 _____

66 **Credit allowable this year:** Enter amount from line 65 or the balance of maximum credit available, whichever is less 66 _____

67 Carryover credit for 2005: Line 65 less line 66. (5 year carryover period.) 67 _____

PART XV - QUALIFIED EQUITY AND SUBORDINATED DEBT INVESTMENTS TAX CREDIT

68 Enter the amount of qualified equity and subordinated debt investments tax credit authorized by the Virginia Department of Taxation 68 17500.

69 Carryover credit from prior year(s) [attach computation] 69 _____

70 Add line 68 and line 69 70 17500.

71 **Credit allowable this year:** Enter the amount on line 70 or the balance of maximum credit available, whichever is less 71 15391.

72 Carryover credit for 2005: Line 70 less line 71 (15 year carryover period) 72 2109.

PART XVI - WORKER RETRAINING TAX CREDIT

73 Enter amount of worker retraining tax credit authorized by the Virginia Department of Taxation. 73 _____

74 Carryover credit from prior year(s) [attach computation] 74 _____

75 Add line 73 and line 74 75 _____

76 **Credit allowable this year:** Enter the amount from line 75 or the balance of maximum credit available, whichever is less 76 _____

77 Carryover credit for 2005: Line 75 less line 76 (3 year carryover period) 77 _____

PART XVII - WASTE MOTOR OIL BURNING EQUIPMENT CREDIT

78 Enter 50% of the purchase price paid during the taxable year for equipment used exclusively for burning waste motor oil at your facility 78 _____

79 **Credit allowable this year:** Enter the amount from line 78, up to \$5,000 not to exceed balance of maximum credit available 79 _____

Schedule CR (2004) page 4

Pg 77 of 88

See Page 6 for required attachments.

**ANDREW COHEN & RITA COHEN****PART XVIII - CREDIT FOR EMPLOYERS HIRING RECIPIENTS OF TEMPORARY ASSISTANCE
FOR NEEDY FAMILIES****80 NOT FUNDED FOR 2004**

80 XXXXXXXXXXXXXXXX

81 Carryover credit from prior year(s) [attach computation] 81 _____

82 Add line 80 and line 81 82 _____

83 **Credit allowable this year:** Enter amount from line 82 or balance
of maximum credit available, whichever is less 8384 Carryover credit for 2005: Line 82 less line 83
(3 year carryover period) 84 _____**PART XIX - CREDIT FOR EMPLOYERS OF DISABLED INDIVIDUALS****85 EXPIRED 12/31/2002**

85 XXXXXXXXXXXXXXXX

86 Carryover credit from prior year(s) [attach computation] 86 _____

87 Add line 85 and line 86 87 _____

88 **Credit allowable this year:** Enter the amount from line 87 or the
balance of maximum credit available, whichever is less 8889 Carryover credit for 2005: Line 87 less line 88.
(1 year carryover period) 89 _____**PART XX - HOME ACCESSIBILITY FEATURES FOR THE DISABLED TAX CREDIT**90 Enter the amount of the Home Accessibility Features for the Disabled
tax credit authorized by the Virginia Department of Taxation 90 _____

91 Carryover credit from prior year(s) [attach computation] 91 _____

92 Add line 90 and line 91 92 _____

93 **Credit allowable this year:** Enter the amount on line 92
or the balance of maximum credit available, whichever is less 9394 Carryover credit for 2005: line 92 less line 93
(5 year carryover period) 94 _____**PART XXI - RIPARIAN WATERWAY BUFFER CREDIT**95 Enter the amount of Riparian Waterway Buffer tax credit
authorized by the Virginia Department of Forestry (attach
certification) 95 _____

96 Carryover credit from prior year(s) [attach computation] 96 _____

97 Add line 95 and line 96 97 _____

98 **Credit allowable this year:** Enter the amount on line 97
or the balance of maximum credit available, whichever is less 9899 Carryover credit for 2005: Line 97 less line 98
(5 year carryover period) 99 _____**PART XXII - LAND PRESERVATION TAX CREDIT**100 Enter the credit amount originating in 2004 or the amount of
credit transferred to you in 2004 100 _____

101 Carryover credit from prior year(s) [attach computation] 101 _____

101a Add line 100 and line 101 101a _____

101b Enter total credit transferred to others in 2004 101b _____

102 Subtract line 101b from line 101a 102 _____

103 **Credit allowable this year:** Enter the amount from line 102
or the balance of maximum credit available, whichever is less.
Each credit holder cannot claim more than \$100,000 per credit. 103104 Carryover credit for 2005: line 102 less line 103
(5 year carryover period) 104 _____

Schedule CR (2004) page 5

Pg 78 of 88

See Page 6 for required attachments.



ANDREW COHEN & RITA COHEN

PART XXIII - POLITICAL CONTRIBUTIONS CREDIT

105 Enter 50% of the amount of eligible political contributions subject to
a limit of \$25 for individuals or \$50 for married filing jointly . . 105 _____

106 **Credit allowable this year:** Enter the amount on line 105
or the balance of maximum credit available, whichever is less 106

PART XXIV - TOTAL NONREFUNDABLE CREDITS

107 Add lines 2, 6, 13, 18, 23, 28, 33, 38, 40, 48, 53,
58, 61, 66, 71, 76, 79, 83, 88, 93, 98, 103, and 106. If this
amount is larger than the amount on line 1, you have
claimed excessive nonrefundable credits. 107

15391.

PART XXV - COALFIELD EMPLOYMENT ENHANCEMENT TAX CREDIT

108 Enter 100% of the coalfield employment enhancement tax credit
from line 11 of your 2001 Form 306 108

109 Full credit: Enter amount from your 2004 Form 306, line 12 109

110 Excess credit: Enter amount from your 2004 Form 306, line 13 110

111 Total 2001 coalfield employment enhancement tax credit
allowable this year: Add line 109 and line 110 111

112 2004 coalfield employment enhancement tax credit earned to
be used when completing your 2007 return:
Enter the amount from your 2004 Form 306, line 11 112

PART XXVI - TOTAL REFUNDABLE CREDITS

113 Refundable real property enterprise zone act credit
from Form 301 113

114 Refundable total coalfield employment enhancement
tax credit from line 111 114

115 Enter the total of line 113 and line 114 115

PART XXVII - TOTAL CURRENT YEAR CREDITS

116 Total credits allowable this year. Enter the total of line 107
and line 115 here and on line 23 of form 760, line 18g of form 760PY or
line 19g of form 763 116

15391.



ANDREW

COHEN

RITA

COHEN

Your/ Spouse SSN	You/ Spouse	Virginia Withholding	Employer FEIN	Virginia Account Number	Virginia Wages, tips, other comp.
	1	3.			1110.
	1	313.			7654.
	2				150.

Total Virginia Withholding:

SSN

VA Withholding

YOU

316.

SPOUSE

TOTAL NUMBER OF W2'S AND 1099'S

04

AVOID DELAYS in processing your return! Be sure to enter all information including Employer's FEIN.

COHEN

ANDREW'S DREAMLAND, LLC

JSA

**SCHEDULE C
(Form 1040)****Profit or Loss From Business**

(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

▶ Attach to Form 1040 or 1041.

▶ See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2004Attachment
Sequence No. **09**Department of the Treasury
Internal Revenue Service

Name of proprietor

RITA COHEN

Social security number (SSN)

A Principal business or profession, including product or service (see page C-2 of the instructions)**B** Enter code from pages C-7, 8, & 9**INDEPENDENT ARTISTS, WRITERS, PERFORMERS****711510****C** Business name. If no separate business name, leave blank.**D** Employer ID number (EIN), if any**RITA A. COHEN****E** Business address (including suite or room no.) ▶ **3940 MEETING HOUSE ROAD**City, town or post office, state, and ZIP code **VIRGINIA BEACH, VA. 23455****F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶**G** Did you "materially participate" in the operation of this business during 2004? If "No," see page C-3 for limit on losses ☒ Yes ☐ No**H** If you started or acquired this business during 2004, check here ▶**Part I Income**

1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here ▶ <input type="checkbox"/>	1	NONE
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	NONE
4 Cost of goods sold (from line 42 on page 2)	4	
5 Gross profit. Subtract line 4 from line 3	5	NONE
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)	6	
7 Gross income. Add lines 5 and 6 ▶	7	NONE

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8		19 Pension and profit-sharing plans	19	
9 Car and truck expenses (see page C-3) . STMT. 3	9	1,491.	20 Rent or lease (see page C-5):		
10 Commissions and fees	10		a Vehicles, machinery, and equipment	20a	
11 Contract labor (see page C-4)	11		b Other business property	20b	
12 Depletion	12		21 Repairs and maintenance	21	
13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13		22 Supplies (not included in Part III)	22	
14 Employee benefit programs (other than on line 19)	14		23 Taxes and licenses	23	
15 Insurance (other than health)	15		24 Travel, meals, and entertainment:		
16 Interest:			a Travel	24a	5,024.
a Mortgage (paid to banks, etc.)	16a		b Meals and entertainment		117.
b Other	16b		c Enter nondeduct- ible amount in- cluded on line 24b (see page C-5)		59.
17 Legal and professional services	17		d Subtract line 24c from line 24b	24d	58.
18 Office expense.	18		25 Utilities	25	
			26 Wages (less employment credits)	26	
			27 Other expenses (from line 48 on page 2)	27	5,637.
28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns ▶	28	12,210.			
29 Tentative profit (loss). Subtract line 28 from line 7	29	-12,210.			
30 Expenses for business use of your home. Attach Form 8829	30				

31 Net profit or (loss). Subtract line 30 from line 29.

- If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.

- If a loss, you must go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see page C-6).

- If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.

- If you checked 32b, you must attach Form 6198.

32a ☒ All investment is at risk.
32b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule C (Form 1040) 2004

Part III Cost of Goods Sold (see page C-6)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☒ No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35
36 Purchases less cost of items withdrawn for personal use	36
37 Cost of labor. Do not include any amounts paid to yourself	37
38 Materials and supplies	38
39 Other costs	39
40 Add lines 35 through 39	40
41 Inventory at end of year	41
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42

Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-4 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ►

44 Of the total number of miles you drove your vehicle during 2004, enter the number of miles you used your vehicle for:

a Business b Commuting c Other

45 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

46 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

47 a Do you have evidence to support your deduction? ☐ Yes ☐ No
b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

AUDITION EXPENSES	220.
VOICE TRAINING	730.
SHEET MUSIC	449.
COSTUMES	2,325.
MISCELLANEOUS	465.
MAKE UP AND HAIR	1,132.
PICTURES	26.
PIANO ACCOMPANIEST	290.
48 Total other expenses. Enter here and on page 1, line 27	5,637.

**SCHEDULE C
(Form 1040)****Profit or Loss From Business**

(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

▶ Attach to Form 1040 or 1041.

▶ See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2004Attachment
Sequence No. **09**Department of the Treasury
Internal Revenue Service

Name of proprietor

ANDREW COHEN

Social security number (SSN)

A Principal business or profession, including product or service (see page C-2 of the instructions)**B** Enter code from pages C-7, 8, & 9**RESIDENTIAL BUILDING CONSTRUCTION****236100****C** Business name. If no separate business name, leave blank.**ANDREW'S DREAMLAND, LLC****D** Employer ID number (EIN), if any**61-1441435****E** Business address (including suite or room no.) ▶ **3940 MEETING HOUSE DRIVE**City, town or post office, state, and ZIP code **VIRGINIA BEACH, VA. 23455****F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶**G** Did you "materially participate" in the operation of this business during 2004? If "No," see page C-3 for limit on losses ☒ Yes ☐ No**H** If you started or acquired this business during 2004, check here ▶**Part I Income**

1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here ▶ <input type="checkbox"/>	1	
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	
4 Cost of goods sold (from line 42 on page 2)	4	
5 Gross profit. Subtract line 4 from line 3	5	
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)	6	
7 Gross income. Add lines 5 and 6 ▶	7	

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8		19 Pension and profit-sharing plans	19	
9 Car and truck expenses (see page C-3)	9		20 Rent or lease (see page C-5):		
10 Commissions and fees	10		a Vehicles, machinery, and equipment	20a	
11 Contract labor (see page C-4)	11		b Other business property	20b	
12 Depletion	12		21 Repairs and maintenance	21	
13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13		22 Supplies (not included in Part III)	22	
14 Employee benefit programs (other than on line 19)	14		23 Taxes and licenses	23	50.
15 Insurance (other than health)	15		24 Travel, meals, and entertainment:		
16 Interest:			a Travel	24a	
a Mortgage (paid to banks, etc.)	16a		b Meals and entertainment		
b Other	16b		c Enter nondeduct- ible amount in- cluded on line 24b (see page C-5)		
17 Legal and professional services	17	890.	d Subtract line 24c from line 24b	24d	
18 Office expense.	18	170.	25 Utilities	25	
			26 Wages (less employment credits)	26	
			27 Other expenses (from line 48 on page 2).	27	1,523.
28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns ▶	28			28	2,633.
29 Tentative profit (loss). Subtract line 28 from line 7	29			29	-2,633.
30 Expenses for business use of your home. Attach Form 8829	30			30	

31 Net profit or (loss). Subtract line 30 from line 29.

- If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.

- If a loss, you must go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see page C-6).

- If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.

- If you checked 32b, you must attach Form 6198.

32a ☒ All investment is at risk.**32b** ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule C (Form 1040) 2004

Part III Cost of Goods Sold (see page C-6)

33	Method(s) used to value closing inventory:	a	<input checked="" type="checkbox"/> Cost	b	<input type="checkbox"/> Lower of cost or market	c	<input type="checkbox"/> Other (attach explanation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No						
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	1,388,351.				
36	Purchases less cost of items withdrawn for personal use	36					
37	Cost of labor. Do not include any amounts paid to yourself	37					
38	Materials and supplies	38					
39	Other costs	39	SEE STATEMENT 4 510,713.				
40	Add lines 35 through 39	40	1,899,064.				
41	Inventory at end of year	41	1,899,064.				
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42					

Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-4 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month, day, year) ▶		
44	Of the total number of miles you drove your vehicle during 2004, enter the number of miles you used your vehicle for:		
	a Business	b Commuting	c Other
45	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
46	Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
47 a	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b	If "Yes," is the evidence written?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

CONTINUING EDUCATION	735.
AMORTIZATION	788.
48 Total other expenses. Enter here and on page 1, line 27	1,523.

SUPPLEMENT TO VIRGINIA FORM 760CG

FEDERAL INCOME AND ADJUSTMENTS INFORMATION

WAGES, SALARIES, TIPS, ETC.	8,914.
TAXABLE INTEREST INCOME	467.
DIVIDEND INCOME	46,735.
TAXABLE REFUNDS OF STATE & LOCAL INCOME TAX	1,678.
BUSINESS INCOME (LOSS)	-14,843.
CAPITAL GAIN (LOSS)	295,151.

TOTAL INCOME	338,102.
IRA DEDUCTION	6,000.

TOTAL ADJUSTMENTS TO INCOME	6,000.
FEDERAL ADJUSTED GROSS INCOME	-----
(FORM 760, LINE 1)	332,102.
	=====

SUPPLEMENT TO VIRGINIA FORM 760CG

=====

ADJUSTMENTS TO INCOME

OTHER SUBTRACTIONS FROM INCOME

33 VIRGINIA COLLEGE SAVINGS PLAN PAYMENTS	55000.
33 CARRYOVER TO 2005	-51000.
33 VIRGINIA COLLEGE SAVINGS PLAN PAYMENTS	55000.
33 CARRYOVER TO 2005	-51000.

TOTAL	8000.
	=====

SUPPLEMENT TO SCHEDULE C

=====

CAR AND TRUCK EXPENSES - SCHEDULE C, LINE 9

=====

STANDARD MILEAGE RATE METHOD

BUSINESS NAME: RITA A. COHEN

VEHICLE 1

BUSINESS MILES

3,975.
X 0.375

STANDARD MILEAGE FOR THIS VEHICLE

1,491.

TOTAL TO SCHEDULE C, LINE 9

1,491.
=====

SUPPLEMENT TO SCHEDULE C

=====

OTHER COSTS - SCH. C PART III, LINE 39

=====

BUSINESS NAME: ANDREW'S DREAMLAND, LLC

CONSTRUCTION IN PROGRESS	475,876.
CAPITALIZED INTEREST	34,837.

TOTAL TO SCHEDULE C, LINE 39	510,713.
	=====